

INDIVIDUAL INCOME TAX COURT CASE INDEX

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ACCOUNTING - AVERAGE PERCENTAGE OF PROFIT METHOD MAY BE USED WHERE CORRECT INCOME CANNOT BE DETERMINED FROM TAXPAYER'S BASIS OR ANY OTHER METHOD	4WBTA156 200-550(1ST)	ANCELOVITZ	MAX	A	12/14/51							YES
ACCOUNTING - CALCULATION OF LOSSES - RENTAL PROPERTY - LOSSES FROM PORTION OF PROPERTY RENTED TO RELATIVE ARE LIMITED	202-209	HASENOHRL	DAVID J.	A	07/25/83							YES
ACCOUNTING - CAPITAL GAIN COMPUTATION INCLUDES PROMISSORY NOTES RECEIVED IN PAYMENT FOR CATTLE AND GRAIN	10WTAC172 201-372	HENDRICKS	ARTHUR	A	02/28/77							YES
ACCOUNTING - CAPITAL GAIN COMPUTATION INCLUDES PROMISSORY NOTES RECEIVED IN PAYMENT FOR CATTLE AND GRAIN	10WTAC172 201-372	HENDRICKS	MARTHA	A	02/28/77							YES
ACCOUNTING - CASH BASIS TAXPAYER NOT ALLOWED TO CLAIM DEDUCTION FOR UNPAID WAGES AND COMMISSIONS NOT PREVIOUSLY REPORTED	WTB102-9	ALBEE*	RANDY S. AND SHIRLEY S.	A	02/11/97							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH METHOD CHANGED TO ACCRUAL METHOD FOR FARM	4WBTA306	BRIDGEMAN	REGINALD	A	06/28/56	A	01/17/62					YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CHANGE NOT ALLOWED WITHOUT ADJUSTMENT IN OPENING INVENTORY	4WBTA6 200-093(1ST)	HERR	VERNON M.	A	08/27/48							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CASH TO ACCRUAL - CHANGE REQUIRED TO PROPERLY REFLECT TAXABLE INCOME, INVENTORIES	4WBTA174 200-588(1ST)	THIESSENHUSEN	ALBERT AND FRANK	A	11/21/52							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - CHANGE OF INVENTORY BASIS FROM COST TO FAIR MARKET VALUE WOULD NOT CLEARLY REFLECT INCOME	4WBTA132 200-529(1ST) 200-577(1ST) 200-600(1ST)	PLATON	JOHN	A	03/27/51	R	07/03/52					YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - PARTNERSHIP CHANGE FROM CASH BASIS TO ACCRUAL REQUIRED TO CLEARLY REFLECT INCOME	3WBTA267	STAHN	ROGER B.	A	09/18/47							YES
ACCOUNTING - CHANGE IN ACCOUNTING METHOD - PARTNERSHIP MUST CHANGE FROM CASH BASIS TO ACCRUAL, REQUIRED TO CLEARLY REFLECT INCOME	3WBTA256	STAHN	B. H.	A	09/18/47							YES
ACCOUNTING - CHANGE OF ACCOUNTING METHOD - TAXPAYER MAY SELECT DIFFERENT OPTIONS FOR STATE THAN FEDERAL WHEN DIFFERENT OPTIONS ARE IN INTERNAL REVENUE CODE	202-331	KIMBALL	DOUGLAS J.	A	03/15/84							YES
ACCOUNTING - DEFERRAL OF INCOME - ACCRUAL BASIS TAXPAYER	202-704	BURGESS	FRANK E.	A	04/02/86							YES
ACCOUNTING - DEPARTMENT MAY RECOMPUTE GROCERY STORE OWNER'S INCOME WHERE RECORDS WERE INADEQUATE AND INCOMPLETE	6WBTA146 200-305	NEVELS	NELSON	A	04/27/66							YES
ACCOUNTING - DEPARTMENT'S USE OF NET WORTH METHOD TO RECONSTRUCT INCOME PROPER WHERE RECORDS INADEQUATE	7WTAC32 200-388 200-523	SHOMAN	ROBERT F.	A	09/19/67	A	07/08/69					YES
ACCOUNTING - INCOME ACCRUED WHEN RIGHT TO RECEIVE BECAME FIXED	3WBTA256	STAHN	B. H.	A	09/18/47							YES
ACCOUNTING - INCOME ACCRUED WHEN RIGHT TO RECEIVE BECAME FIXED	3WBTA267	STAHN	ROGER B.	A	09/18/47							YES
ACCOUNTING - METHOD OF ACCOUNTING CLEARLY REFLECTS TAXABLE INCOME WITH ADJUSTMENTS	1WBTA269	LEE	ROYAL	R	02/12/41							YES
ACCOUNTING - MINK FARMER'S METHOD OF ACCOUNTING IN REPORTING INCOME IS PROPER	5WBTA196 200-174	PAGEL	VICTOR W.	R	11/12/64							YES

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ACCOUNTING - RENTS - FOR PROPERTY USED 50% FOR RENTAL AND 50% FOR PERSONAL PURPOSES; 50% OF RENTAL EXPENSES DEDUCTIBLE	6WBTA53 200-213	GARLICK	HORACE R.	A	05/05/65							YES
ACCOUNTING - REPORTING PROFIT FROM SALES OF HOMES ON INSTALLMENT BASIS DISALLOWED SINCE INDIVIDUAL HOMES' BASES WERE UNDETERMINABLE PER TAXPAYER'S RECORDS	1WBTA41	MACK, SR.	RUDOLPH	A	12/15/39							YES
ACCOUNTING - TIP INCOME - WHERE TAXPAYER KEPT NO RECORDS AND REPORTED LESS THAN AVERAGE WAITRESS, DEPARTMENT MAY ESTIMATE	5WBTA100 200-096	WAGNER	FLORENCE C.	A	01/30/63							YES
ACCOUNTING - UNREIMBURSED BUSINESS EXPENSES ARE DEDUCTIBLE IN THE YEAR INCURRED.	WTB102-9	ALBEE*	RANDY S. AND SHIRLEY S.	A	02/11/97							YES
ACCOUNTING - YEAR DEDUCTIBLE - CASH BASIS TAXPAYER CANNOT TAKE A DEDUCTION FOR EXPENSES PAID IN A PRIOR YEAR	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
ACCOUNTING - YEAR OF REPORTING - CONSTRUCTIVE RECEIPT - PROCEEDS RECEIVED FROM SALE PLACED IN TRUST	10WTAC221 201-428	ARNDT	BONNIE	A	10/17/77							YES
ACCOUNTING - YEAR OF REPORTING - NOTE NOT RECEIPT OF INCOME FOR CASH BASIS TAXPAYER	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
ACCOUNTING - YEAR OF REPORTING - REAL ESTATE - OPTION AGREEMENTS	4WBTA43	CHRISTENSEN	LOUIS C.	R	04/22/49	D	09/26/49					YES
ADJUSTED GROSS INCOME DEFINED - CONSTRUCTIVE DIVIDENDS - CORPORATE PAYMENT OF OFFICER'S PERSONAL AUTO LOAN PAYMENTS AND PERSONAL TRAVEL AND ENTERTAINMENT EXPENSES	201-789	RIEGEL	ROBERT F.	A	12/23/80							YES
ADVANCE PAYMENT - TAXES NOT DEDUCTIBLE PRIOR TO DATE ASSESSED, CONSIDERED DEPOSITS	4WBTA115 200-519(1ST) 200-547(1ST)	FITZGERALD	GLADYS M.	A	10/31/50	A	11/15/51					YES
ADVANCE PAYMENTS - DEDUCTION NOT ALLOWED FOR DEPOSIT OF DISPUTED TAXES, NO PAYMENT UNTIL FINAL DETERMINATION	4WBTA34 200-579(1ST) 200-603(1ST) 264WIS389	SMITH	AGNES G.	A	02/11/49	A	10/02/52			A	07/03/53	YES
ADVANCE PAYMENTS - FEDERAL INCOME TAX PAID IN ADVANCE IS DEDUCTIBLE, STATE INCOME TAX PAID IN ADVANCE IS NOT	1WBTA412	TAUTZ	HERBERT E.	A	01/09/42							YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS	202-660 202-813 202-843	SCHULZ	ROBERT E.	A	01/21/86	A	07/22/86					YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS 10 YEARS 1 MONTH INTEREST PAID	201-752	CARLSON	RICHARD W.	A	10/21/80							YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS TO EXWIFE IN LIEU OF PROPERTY TRANSFER NOT DEDUCTIBLE AS ALIMONY	10WTAC282 201-488 201-592 201-644 WTB18-5 20-6	KOCH	RAYMOND W.	A	06/30/78	A	05/25/79		01/15/80			YES
ALIMONY - ALIMONY OR PROPERTY SETTLEMENT - PERIODIC PAYMENTS WERE PART OF PROPERTY SETTLEMENT, NOT LEGAL OBLIGATION TO SUPPORT	201-770	GONINEN A/K/A ALVIN GONINEN, JR.	ALVIN HENRY	A	11/20/80							YES
ALIMONY - CHILD SUPPORT PAYMENT	202-323	LIMBERG	HAROLD E.	A	01/20/84							YES
ALIMONY - DEDUCTION CLAIMED FOR LOST EQUITY IN RESIDENCE AWARDED TO SPOUSE IN DIVORCE ACTION - NO PAYMENT MADE FROM ONE SPOUSE TO ANOTHER - ASSESSMENT IN THE ALTERNATIVE	400-607 WTB132-21	BRONSON	JOSEPH	A	06/07/02							YES
ALIMONY - FAMILY SUPPORT PAYMENTS MADE PURSUANT TO DIVORCE JUDGMENT, PAYMENTS TERMINATE UPON DEATH OF EITHER PARTY	400-576 WTB129-21	WILLIAMS	RUTH E.	A	11/29/01							YES

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ALIMONY - FAMILY SUPPORT PAYMENTS MADE PURSUANT TO DIVORCE JUDGMENT, PAYMENTS TERMINATE UPON DEATH OF EITHER PARTY	400-576 WTB129-21	WILLIAMS III	ALFRED C.	R	11/29/01							YES
ALIMONY - FAMILY SUPPORT TAXABLE	202-155	LEROY	CAROLE B.	A	02/10/83							YES
ALIMONY - LOST EQUITY IN RESIDENCE AWARDED TO SPOUSE IN DIVORCE ACTION - NO PAYMENT MADE FROM ONE SPOUSE TO ANOTHER - ASSESSMENT IN THE ALTERNATIVE	400-607 WTB132-21	BRONSON	JESSICA F. STUDEY	R	06/07/02							YES
ALIMONY - LUMP SUM MAINTENANCE PAYMENT INCLUDABLE IN INCOME PURSUANT TO CLEAR LANGUAGE OF COURT ORDER	400-071	KAMER	ELIZABETH	A	07/20/94							YES
ALIMONY - MAINTENANCE PAYMENTS - CONSIDERED PERIODIC PAYMENTS IF SUBJECT TO CONTINGENCY	202-861	PABST (REED)	PATRICIA E.	A	04/22/87							YES
ALIMONY - MILITARY PENSION PAYMENTS PAID BY HUSBAND TO EX-WIFE CONSTITUTE PROPERTY SETTLEMENT FULLY TAXABLE TO HUSBAND UNDER TERMS OF DIVORCE INSTRUMENTS	400-099	HOGAN	KAY	R	12/28/94							YES
ALIMONY - MILITARY PENSION PAYMENTS PAID BY HUSBAND TO EX-WIFE CONSTITUTE PROPERTY SETTLEMENT FULLY TAXABLE TO HUSBAND UNDER TERMS OF DIVORCE INSTRUMENTS	400-099	HOGAN	STEVEN AND MARY ANN	A	12/28/94							YES
ALIMONY - NOT PERIODIC PAYMENTS - PAYMENTS MADE TO FORMER SPOUSE DO NOT QUALIFY AS PERIODIC PAYMENTS	202-488	LINDNER	RICHARD L.	A	11/13/84							YES
ALIMONY - PAYMENTS MADE BY EX-SPOUSE INCLUDABLE IN INCOME PER U.S. TAX COURT DECISION	400-605	LESNIK	CARRIE A.	A	05/30/02							YES
ALIMONY - PAYMENTS MADE FOR EX-WIFE'S MEDICAL INSURANCE AND MEDICAL EXPENSES PURSUANT TO DIVORCE DECREE ARE DEDUCTIBLE AS ALIMONY PAID	400-567 WTB128-23	LASS, SR.	DAVID J.	AP	09/12/01							YES
ALIMONY - PAYMENTS MADE TO EX-SPOUSE WERE DEDUCTIBLE BY HUSBAND AND TAXABLE TO WIFE BASED UPON U.S. TAX COURT DECISION	400-605	LESNIK	DAVID G. AND TERRY ANN	R	05/30/02							YES
ALIMONY - PAYMENTS MADE TO FORMER SPOUSE PURSUANT TO MARITAL SETTLEMENT AGREEMENT ARE MAINTENCE PAYMENTS, PAYMENTS TERMINATE ON DEATH UNDER WISCONSIN LAW EVEN THOUGH NOT SO STATED IN THE SETTLEMENT AGREEMENT	400-699 WTB135-15	SAHS*	RICHARD C.	R	02/28/03							YES
ALIMONY - PAYMENTS RECEIVED FOR MEDICAL INSURANCE AND MEDICAL EXPENSES PURSUANT TO DIVORCE DECREE ARE INCLUDABLE AS ALIMONY	400-567 WTB128-23	LASS	JEANIE	A	09/12/01							YES
ALIMONY - PAYMENTS RECEIVED FROM FORMER SPOUSE PURSUANT TO MARITAL SETTLEMENT AGREEMENT ARE TAXABLE MAINTENANCE, PAYMENTS TERMINATE UPON DEATH UNDER WISCONSIN LAW EVEN THOUGH THIS STATEMENT IS OMITTED FROM THE AGREEMENT	400-699 WTB135-15	SAHS*	MARY L.	A	02/28/03							YES
ALIMONY - PAYMENTS RECEIVED FROM NONRESIDENT - WISCONSIN ADJUSTED GROSS INCOME DEFINED BY INTERNAL REVENUE CODE	400-511 WTB124-14	JENSEN	DONALD R. AND KRISTINE E.	A	11/20/00							YES
ALIMONY - PROPERTY SETTLEMENT - PAYMENTS MADE BY EX-SPOUSE FAIL TO MEET REQUIREMENTS NECESSARY TO BE CONSIDERED ALIMONY UNDER IRC 71(b)(1) - ASSESSMENT IN THE ALTERNATIVE	400-146	CLARK	KENNETH R.	A	08/14/95							YES
ALIMONY - PROPERTY SETTLEMENT - PAYMENTS MADE BY EX-SPOUSE FAIL TO MEET REQUIREMENTS NECESSARY TO BE CONSIDERED ALIMONY UNDER IRC 71(b)(1) - ASSESSMENT IN THE ALTERNATIVE	400-146	CLARK	LINDA C.	R	08/14/95							YES
ALIMONY - REAL ESTATE TAXES PAID PER DIVORCE DECREE ON PROPERTY IN NAME OF FORMER SPOUSE NOT DEDUCTIBLE AS ALIMONY, NOT PERIODIC	10WTAC248 201-467	HETZNECKER	MERREL W.	A	03/02/78							YES
ALIMONY - TEMPORARY ALIMONY PAID BEFORE DIVORCE DECREE GRANTED NOT DEDUCTIBLE, NOT PAID TO FORMER SPOUSE	5WBTA157 200-137	MCHENRY	HERBERT W.	A	01/30/64							YES

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ALIMONY - TEMPORARY ORDER - PAYMENTS MADE TO SPOUSE PRIOR TO DIVORCE DID NOT EXCEED HER SHARE OF MARITAL INCOME	400-499 WTB123-22	MILLER	ERIC W.	A	09/15/00							YES
ALIMONY - TEMPORARY ORDER - PAYMENTS RECEIVED FROM SPOUSE PRIOR TO DIVORCE DID NOT EXCEED HER SHARE OF MARITAL INCOME	400-499 WTB123-22	MILLER	TERI L.	R	09/15/00							YES
ALIMONY - VOLUNTARY LUMP SUM PAYMENT TO EXWIFE NOT MADE UNDER DECREE OF DIVORCE NOT DEDUCTIBLE	9WTAC212 200-827	HEUP	HARVEY W.	A	05/26/72							YES
ALIMONY - VOLUNTARY PAYMENTS, CHILD SUPPORT PAYMENTS	202-047	JORDAN	THOMAS N.	AP	07/15/82							YES
ALIMONY - WISCONSIN MARITAL PROPERTY LAW - FAMILY SUPPORT PAID UNDER TEMPORARY ORDER IS NOT DEDUCTIBLE WHEN PAYMENTS ADDED TO SPOUSE'S MARITAL INCOME DOES NOT EXCEED 50% OF MARITAL INCOME	400-616 WTB132-23	BIRREN	DAVID E.	A	08/01/02							YES
ALIMONY OR CHILD SUPPORT - FAMILY SUPPORT PAYMENT MADE PURSUANT TO JUDGMENT OF DIVORCE ENTERED INTO PRIOR TO DECEMBER 31, 1984	WTB129-19	BERA*	FRANCES A. AND TERESA	A	12/14/01							YES
ALIMONY OR CHILD SUPPORT - FAMILY SUPPORT PAYMENT MADE PURSUANT TO JUDGMENT OF DIVORCE ENTERED INTO PRIOR TO DECEMBER 31, 1984	WTB129-19	KONRATH	JAMES	R	12/14/01							YES
ALIMONY OR NONTAXABLE CHILD SUPPORT - FAMILY SUPPORT PAID UNDER DIVORCE DECREE EXECUTED PRIOR TO 1985	400-239 WTB100-19	BOERNER	TERRANCE AND PATRICIA	A	08/09/96	A	06/02/97					YES
ALIMONY OR NONTAXABLE CHILD SUPPORT - FAMILY SUPPORT PAID UNDER DIVORCE DECREE EXECUTED PRIOR TO 1985	400-239 WTB100-19	LEGLER, JR.*	DONALD F. AND CYNTHIA M.	R	08/09/96							YES
ALIMONY OR OTHER MAINTENANCE - FAMILY SUPPORT PAID IS INCLUDABLE IN INCOME, PAYMENTS MEET DEFINITION OF ALIMONY AS STATED IN SECTION 71(b) IRC, UNSTATED INTENT AND ACTION OF PARTIES NOT DETERMINATIVE	400-598 WTB130-20	LINTON	VERDELL	A	04/02/02							YES
ALIMONY OR PROPERTY DIVISION - PAYMENTS MADE PURSUANT TO DIVORCE DECREE WITHOUT STIPULATION THAT PAYMENTS ARE NOT INCLUDABLE IN PAYEE'S INCOME, PAYMENTS CEASE ON PAYEE'S DEATH	400-583 WTB129-20	SEAMANS	LEAH H.	A	01/02/02							YES
ALIMONY OR PROPERTY DIVISION - PAYMENTS MADE PURSUANT TO DIVORCE DECREE WITHOUT STIPULATION THAT PAYMENTS ARE NOT INCLUDABLE IN PAYEE'S INCOME, PAYMENTS CEASE ON PAYEE'S DEATH	400-583 WTB129-20	SEAMANS AND VEDYASHEVA	MELVIN O. AND TATYANA	R	01/02/02							YES
ALIMONY OR PROPERTY SETTLEMENT - PAYMENTS MADE TO EQUALLY DIVIDE MARITAL ESTATE	202-953	PRAEFKE	GORDON E.	A	03/23/88							YES
ALIMONY OR PROPERTY SETTLEMENT - PERIOD OF PAYMENT EXCEEDS 10 YEARS, MET CODE REQUIREMENTS AS ALIMONY - TAXABLE	10WTAC124 201-219	SMITH	MARY E.	A	04/14/76							YES
ALIMONY PAID IN EXCESS OF MARITAL INCOME SHARE DEDUCTIBLE	400-192	KNOBLAUCH	JAMES E.	AP	02/07/96							YES
ALIMONY RECEIVED IN EXCESS OF MARITAL INCOME SHARE INCLUDABLE	400-192	KNOBLAUCH	BONNIE E.	AP	02/07/96							YES
ALIMONY VS CHILD SUPPORT - FAMILY SUPPORT PAYMENT DEDUCTIBLE AS STATED IN DECREE UNTIL REMARRIAGE OF EX-WIFE	WTB130-21	DAHLER	ROBERT L.	AP	03/18/02							YES
ALIMONY VS. CHILD SUPPORT - PAYMENTS MADE WERE PAYMENTS TO SUPPORT MINOR CHILDREN (FOR DIVORCES PRIOR TO 1985)	400-003	SMITH	ALAN AND PATRICIA	R	06/11/93							YES
ALIMONY VS. CHILD SUPPORT - PAYMENTS MADE WERE REDUCED BY A SECIFIED CONTINGENCY RELATED TO A CHILD	400-114	OEHLER	LAVERN	A	03/31/95							YES
ALIMONY VS. CHILD SUPPORT - PAYMENTS MADE WERE REDUCED BY A SPECIFIED CONTINGENCY RELATED TO A CHILD	400-114	UDVARE	MICHAEL S. AND ANN M.	R	03/31/95							YES

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ALIMONY VS. CHILD SUPPORT - PRE-1985 DIVORCE - PAYMENTS MADE DEDUCTIBLE, POST 1992 MODIFICATION DID NOT EXPRESSLY PROVIDE THAT PAYMENTS CHANGED AS REQUIRED BY REVISED SECTIONS 71 AND 215	400-389 WTB112-21	HEILMAN	DAVID W.	R	09/08/98							YES
ALIMONY VS. CHILD SUPPORT - PRE-1985 DIVORCE - PAYMENTS MADE DEDUCTIBLE, POST 1992 MODIFICATION DID NOT EXPRESSLY PROVIDE THAT PAYMENTS CHANGED AS REQUIRED BY REVISED SECTIONS 71 AND 215	400-389 WTB112-21	HEILMAN	DAVID W. AND SUSAN F.	R	09/08/98							YES
ALIMONY VS. CHILD SUPPORT - PRE-1985 DIVORCE - PAYMENTS RECEIVED TAXABLE, POST 1992 MODIFICATION DID NOT EXPRESSLY PROVIDE THAT PAYMENTS CHANGED AS REQUIRED BY REVISED SECTIONS 71 AND 215	400-389 WTB112-21	HEILMAN	SALLY A.	A	09/08/98							YES
ALLOCATION OF EXPENSES TO FOLLOW INCOME - EXPENSES IN MOVING TO MISSOURI NOT ALLOWED	10WTAC188 201-385	PENNINGTON	JAMES E. AND CHERYL R.	A	03/31/77							YES
ALLOCATION OF EXPENSES TO FOLLOW INCOME - MOVING EXPENSE - TAIWAN TO VIRGINIA - WISCONSIN DOMICILE	201-529	VON BRIESEN	MARY E.	A	10/20/78							YES
ALLOCATION OF EXPENSES TO FOLLOW INCOME - NO AUTHORITY TO ALLOCATE BUSINESS EXPENSES BETWEEN TAXABLE AND NONTAXABLE INCOME	1WBTA81	MCCABE	ESTATE OF ANDREW A.	R	01/26/40							YES
ALLOCATION OF INCOME - ADVERTISING CONTRACTS OUTSIDE STATE ARE PERSONAL SERVICE INCOME	200-018(1ST) 213WIS267	LERNER	LEE	A		A	07/23/32			A	12/05/33	YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS - BUSINESS - PRIOR TO 1975 - INTERSTATE TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER	ARDEN T.	A	11/17/72	A	05/29/74			R	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS OF BUSINESS - INTERSTATE TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER	FORREST W.	A	11/17/72	A	05/29/74			R	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT - SITUS OF INCOME - INTERSTATE TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER A/K/A MRS. FORREST GENSLER	EVELYN C.	A	11/17/72	A	05/29/74			AP	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT METHOD CAN BE USED BASED ON HAULING INCOME - SITUS - TRUCKING	9WTAC294 200-869 201-017 201-198	GENSLER, ET AL. D/B/A GENSLER BROS. CO.	ARDEN T.	AP	11/17/72	A	05/29/74			R	12/19/75	YES
ALLOCATION OF INCOME - APPORTIONMENT METHOD MANDATORY - HORSE RACING BUSINESS CONDUCTED INSIDE AND OUTSIDE WISCONSIN	9WTAC21 200-706	IVEY A/K/A CHARLES ROGER IVEY	ROGER	A	06/15/71							YES
ALLOCATION OF INCOME - APPORTIONMENT METHOD MANDATORY - HORSE RACING BUSINESS CONDUCTED INSIDE AND OUTSIDE WISCONSIN	9WTAC21 200-706	IVEY A/K/A ROBERT J. IVEY	ROBERT	A	06/15/71							YES
ALLOCATION OF INCOME - CAPITAL GAIN OF OUT-OF-STATE TRUST TAXED TO TRUST CREATOR - TRUST FOR BENEFIT OF CREATOR	9WTAC261 200-851	SCHROEDEL	FRANCIS J. AND ANITA	A	09/20/72							YES
ALLOCATION OF INCOME - DEFERRED COMPENSATION - OUT-OF-STATE PENSION PAYMENT TAXABLE TO WISCONSIN RESIDENT	8WTAC220 200-654	BROOKS	CLIFFORD A.	A	12/17/70							YES
ALLOCATION OF INCOME - DEFERRED COMPENSATION - OUT-OF-STATE PENSION PAYMENT TAXABLE TO WISCONSIN RESIDENT	8WTAC57 200-543	PAGDIN	WILLIAM G.	A	09/05/69							YES
ALLOCATION OF INCOME - DEFERRED COMPENSATION FOLLOWS RESIDENCE	8WTAC133 200-590	SCHROEDER	GERALD F.	A	04/13/70							YES
ALLOCATION OF INCOME - DIVIDEND INCOME FROM OUT-OF-STATE TRUST TAXABLE TO WISCONSIN RECIPIENT	8WTAC246 200-672	LEE	PHEBE H.	A	02/19/71							YES
ALLOCATION OF INCOME - GAIN OR LOSS - OUT-OF-STATE REAL ESTATE SOLD - GAIN TAXABLE TO WISCONSIN RESIDENT	10WTAC154 201-367	MUELLER	AUDREY B.	A	10/06/76							YES

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ALLOCATION OF INCOME - GAIN OR LOSS - OUT-OF-STATE REAL ESTATE SOLD - GAIN TAXABLE TO WISCONSIN RESIDENT	10WTAC154 201-367	MUELLER	HARRY W.	A	10/06/76							YES
ALLOCATION OF INCOME - INCOME FROM INTANGIBLES AND PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC211 200-649	OLSON	WILLIAM D.	A	11/24/70							YES
ALLOCATION OF INCOME - INCOME FROM INTANGIBLES AND PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC202 200-645 200-713	SCHTEN	EDWARD V.	A	11/18/70	D	07/23/71					YES
ALLOCATION OF INCOME - INCOME FROM PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC236 200-665	CATALANO	VINCENT J.	A	01/28/71							YES
ALLOCATION OF INCOME - INCOME FROM PERSONAL SERVICES FOLLOWS RESIDENCE	8WTAC198 200-642	HOTVEDT	BURTON E.	A	10/30/70							YES
ALLOCATION OF INCOME - INCOME FROM REAL ESTATE DEVELOPMENT BY A FOREIGN LIMITED PARTNERSHIP FOLLOWS RESIDENCE OF WISCONSIN LIMITED PARTNER	10WTAC271 201-478	STEIGER	CARL E. AND RUTH S.	A	04/20/78							YES
ALLOCATION OF INCOME - INCOME FROM SAVINGS AND SECURITIES FOLLOWS RESIDENCE	9WTAC1 200-698 200-756	BELL	ANDREW F. AND EDITH M.	A	04/26/71	A	01/11/72					YES
ALLOCATION OF INCOME - INCOME OF RESIDENT ENGINEERING EXECUTIVE IS FROM PROFESSIONAL SERVICE, NOT BUSINESS	4WBTA527 200-834(1ST) 200-031 200-055 16WIS(2d)274	WHITNEY	CHARLES S. (GERTRUDE S.)	A	08/03/60	A	06/19/61			A	04/03/62	YES
ALLOCATION OF INCOME - INCOME RECEIVED FOR PERSONAL SERVICES IN ALASKA IS TAXABLE	4WBTA279 200-678(1ST) 200-811(1ST)	LITZKOW	OTTO J.	A	01/12/56	A	02/10/60					YES
ALLOCATION OF INCOME - INCOME RESIDENT RECEIVED FROM OUT-OF-STATE REAL ESTATE AND PARTNERSHIP PRIOR TO 1975	201-557	LOEB	DIANE E.	A	03/20/79							YES
ALLOCATION OF INCOME - INCOME RESIDENT RECEIVED FROM OUT-OF-STATE REAL ESTATE AND PARTNERSHIP PRIOR TO 1975	201-557	LOEB	FRED H.	A	03/20/79							YES
ALLOCATION OF INCOME - INTEREST INCOME FROM OUT-OF-STATE TRUST TAXABLE TO WISCONSIN RECIPIENT	8WTAC249 200-671	LEE	STANLEY W.	A	02/19/71							YES
ALLOCATION OF INCOME - LOSS ON SALE OF PARTNERSHIP INTEREST FOLLOWS RESIDENCE - SALE OF WISCONSIN PARTNERSHIP BY NONRESIDENT	9WTAC154 200-789	LANDAU	MARION	A	03/14/72							YES
ALLOCATION OF INCOME - LOSSES FROM FORECLOSURE ON LAND CONTRACT FOR FLORIDA PROPERTY DISALLOWED AS LOSS ON PROPERTY LOCATED OUTSIDE WISCONSIN	7WTAC59 200-403	SPRACKER	MAURICE M.	A	11/13/67							YES
ALLOCATION OF INCOME - NONRESIDENT - AMOUNTS RECEIVED FROM JOINT VENTURE IN WISCONSIN AS SALARY WERE NONTAXABLE	2WBTA414 200-079(1ST)	STOCKE	OSWALD A.	R	06/21/45							YES
ALLOCATION OF INCOME - NONRESIDENT - INCOME RECEIVED FROM WORK IN WISCONSIN WAS EXEMPT COMPENSATION AND NOT INCOME FROM BUSINESS TRANSACTED	2WBTA388 200-078(1ST) 249WIS325	WIIK	A. I.	A	05/25/45	R				A	10/22/46	YES
ALLOCATION OF INCOME - NONRESIDENT - PERCENTAGE OF PROFIT RECEIVED FROM CONSTRUCTION PROJECT IN WISCONSIN TAXABLE AS INCOME DERIVED FROM BUSINESS TRANSACTED IN WISCONSIN	2WBTA414 200-079(1ST) 249WIS408	STOCKE	OSWALD A.	A	06/21/45	A				A	11/26/46	YES
ALLOCATION OF INCOME - NONRESIDENT TAXABLE PERSONAL SERVICE INCOME IS BASED ON SERVICES PERFORMED IN WISCONSIN AND TOTAL AMOUNT RECEIVED	9WTAC465 200-988 201-351	GRABOWSKI	JAMES S.	A	02/12/74	A	09/14/76					YES
ALLOCATION OF INCOME - OUT-OF-STATE MILITARY SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC317	REDEMANN	DAVID H.	A	01/25/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PENSION PAYMENT FOLLOWS WISCONSIN RESIDENCE	9WTAC109 200-767	SOWERS	JAMES J.	A	01/25/72							YES

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ALLOCATION OF INCOME - OUT-OF-STATE PENSION PLAN FOLLOWS WISCONSIN RESIDENCE	9WTAC412 200-939	LATVIS	MICHAEL	A	08/30/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PENSION PLAN PAYMENT TAXABLE TO WISCONSIN RESIDENT	8WTAC244 200-670	LEDWITH	ROBERT F.	A	02/08/71							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	9WTAC186 200-803	PARKS	ROBERT L.	A	04/26/72							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	10WTAC135 201-235	CANAK	BARBARA B.	A	06/11/76							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC162 200-798 201-511	DUNN	FRANK J.	A	03/30/72	A	08/11/78					YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC333 200-892	JAEGER	JOHN G.	A	02/01/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	10WTAC178 201-378	KIND	DONALD C.	A	03/14/77							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC355 200-906	MATHWIG	ORLA B.	A	03/15/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC167 200-801	MITLEVIC	CHARLES P.	A	03/30/72							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC431 200-951	SAMDAHL	ROBERT A.	A	10/29/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC443 200-962	SPRINGER	JOSEPH P.	A	01/03/74							YES
ALLOCATION OF INCOME - OUT-OF-STATE PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	9WTAC359 200-905	ZUEHLKE	ROBERT F. AND LUELLA	A	03/15/73							YES
ALLOCATION OF INCOME - OUT-OF-STATE PROFIT-SHARING PAYMENT FOLLOWS RESIDENCE OF RECIPIENT WHEN RECEIVED	9WTAC209 200-826	DAY	HERBERT W.	A	05/26/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME - FORMULA FOR NONRESIDENT WORKING PART-TIME IN WISCONSIN	8WTAC69 200-548	DODD	DOUGLAS	A	09/16/69							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME - INCOME RECEIVED FROM EMPLOYER ON HOME SOLD IS PERSONAL SERVICE INCOME NOT INCOME FROM SALE OF REAL ESTATE	8WTAC174 200-611	MORRALL	C. A.	A	08/11/70							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME - OUT-OF-STATE PROFIT SHARING PLAN TAXABLE TO WISCONSIN RESIDENT	9WTAC122 200-772	KRINKER	ROLAND RUSSELL	A	01/31/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED IN GREECE FOLLOWS WISCONSIN RESIDENCE	9WTAC113 200-766	WAGNER	WILLARD D.	A	01/25/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED IN WISCONSIN BY A NONRESIDENT IS TAXABLE	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC310 200-879	BIZZIOS	NICKI	A	12/18/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES

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ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED OUT-OF-STATE FOLLOWS WISCONSIN RESIDENCE	9WTAC315 200-877	LAWRENCE	LINDA E.	A	12/18/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME EARNED WHILE ATTENDING LAW SCHOOL IN ARKANSAS TAXABLE TO WISCONSIN - DOMICILE NOT ABANDONED	7WTAC75 200-413	FIRME	GORDON C.	A	02/07/68							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	8WTAC141 200-594	ERICKSON	CARL	A	05/13/70							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	8WTAC269 200-685	GRAMLING	DAVID L.	A	04/06/71							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE	9WTAC151 200-793	LAMARCA	MICHAEL J.	A	03/14/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS RESIDENCE OF WISCONSIN RESIDENT	8WTAC132 200-588	DEHNERT	GILBERT A.	A	04/10/70							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE - DEFERRED COMPENSATION	9WTAC242 200-849	CHASE	HOWARD F.	A	08/11/72							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME FROM OUT-OF-STATE PARTNERSHIP IS TAXABLE	8WTAC256 200-674	LAURITZEN, II	CHRISTIAN M.	A	03/02/71							YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME INCLUDES BROKERAGE COMMISSIONS EARNED BY WISCONSIN RESIDENT WHO IS A GRAIN BROKER AND TRADER	9WTAC300 200-872 200-995 201-187 70WIS(2d)551	SHELLEY	DANIEL J.	A	11/17/72	R	02/28/74			R	11/25/75	YES
ALLOCATION OF INCOME - PERSONAL SERVICE INCOME OF ILLINOIS RESIDENT REPORTABLE TO ILLINOIS - WISCONSIN RESORT BUSINESS TO WISCONSIN	8WTAC193 200-640	MARKEE, JR.	JOHN E.	R	10/15/70							YES
ALLOCATION OF INCOME - REAL ESTATE - AMOUNTS RECEIVED FROM NON-INTEREST BEARING NOTES TAKEN IN EXCHANGE FOR INTEREST IN MINNESOTA MINE NOT TAXABLE	1WBTA87	SWALLOW, JR.	ARTHUR C.	R	02/09/40							YES
ALLOCATION OF INCOME - RENTAL LOSS ON FLORIDA REAL ESTATE NOT ALLOWED	8WTAC251 200-673	MILLER	GERALD L.	A	02/19/71							YES
ALLOCATION OF INCOME - SITUS - COMPENSATION EARNED WHILE NONRESIDENT BUT RECEIVED WHEN WISCONSIN RESIDENT IS TAXABLE	5WBTA190 200-165	STUCKY	HOWARD A.	A	09/30/64							YES
ALLOCATION OF INCOME - SITUS - DIVIDENDS PAID BY WISCONSIN CORPORATION TO NONRESIDENT NOT TAXABLE	1WBTA226	DEMOS	ESTATE OF PETER	R	12/06/40							YES
ALLOCATION OF INCOME - SITUS - EARNINGS FROM WISCONSIN PARTNERSHIP TAXABLE TO NONRESIDENT	1WBTA228	DEMOS	ESTATE OF PETER	A	12/06/40							YES
ALLOCATION OF INCOME - SITUS - FLORIDA BUSINESS LOSS AND FLORIDA BUSINESS INTEREST EXPENSE NOT ALLOCABLE TO WISCONSIN	8WTAC127 200-587	JEFFORDS	RAY	A	03/24/70							YES
ALLOCATION OF INCOME - SITUS - GAIN ON SALE OF SECURITIES DOES NOT INCLUDE GAIN WHILE NONRESIDENT	1WBTA139	SENSENBRENNER	JOHN S.	AP	06/26/40							YES
ALLOCATION OF INCOME - SITUS - INCOME FROM PARTNERSHIP OF PROFESSIONAL ENGINEERS IS INCOME FROM PROFESSION, NOT BUSINESS	4WBTA527 200-834(1ST) 200-031 200-055 16WIS(2d)274	WHITNEY	CHARLES S.	A	08/03/60	A	06/19/61			A	04/03/62	YES
ALLOCATION OF INCOME - SITUS - INCOME TAXABLE TO RESIDENT FROM NONRESIDENT FIDUCIARY	4WBTA61	BINZEL	IDA	A	06/08/49							YES
ALLOCATION OF INCOME - SITUS - INTANGIBLE INCOME - NONRESIDENT - GAIN OR LOSS - SALE OF PARTNERSHIP INTEREST AND RECEIVABLES COLLECTED	201-534 201-749 WTB13-4 18-4	RILEY	WILLIAM B.	R	12/12/78	A	11/27/79					YES
ALLOCATION OF INCOME - SITUS - LOSSES OF WISCONSIN TAXPAYER FROM RACING HORSES OUTSIDE WISCONSIN ALLOWABLE WHERE BUSINESS HEADQUARTERS IN WISCONSIN	5WBTA97 200-093	HUG	FRED E.	R	12/27/62							YES

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ALLOCATION OF INCOME - SITUS - LOSSES ON MINERAL LEASE IN ARIZONA DISALLOWED, PROPERTY LOCATED OUTSIDE WISCONSIN	7WTAC58 200-402	KOENIG	WILLIAM H.	A	11/13/67							YES
ALLOCATION OF INCOME - SITUS - NAVY RETIREMENT PAY EARNED AS NONRESIDENT BUT PAID WHEN RESIDENT TAXABLE TO WISCONSIN	7WTAC209 200-493	ROTH	ELI B.	A	04/10/69							YES
ALLOCATION OF INCOME - SITUS - OUT-OF-STATE PERSONAL SERVICE INCOME TAXABLE - WISCONSIN RESIDENT	201-571	GABRIELSON	RONALD	A	04/26/79							YES
ALLOCATION OF INCOME - SITUS - OUT-OF-STATE REAL ESTATE - LOSS ON SALE OF IMPROVEMENTS NOT DEDUCTIBLE	6WBT184 200-328	FRANTZ	BENJAMIN	A	09/20/66							YES
ALLOCATION OF INCOME - SITUS - PENSION FUND PAYMENT RECEIVED BY WISCONSIN RESIDENT FROM OUT-OF-STATE EMPLOYMENT TAXABLE	8WTAC217 200-652	HAHNE	MILDRED R.	A	12/07/70							YES
ALLOCATION OF INCOME - SITUS - PERSONAL RESIDENCE IN SOUTH DAKOTA SOLD AT A LOSS - NOT DEDUCTIBLE IN WISCONSIN	9WTAC467 200-991	HUNTER	FORREST	A	02/15/74							YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME - RESIDENT - PROFIT SHARING DISTRIBUTION (CONSTRUCTIVE RECEIPT)	202-092 WTB32-4	KAVALLUNAS	JOHN	A	09/30/82							YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME - WAGE SETTLEMENT RECEIVED WHILE WISCONSIN RESIDENT, EARNED AS NONRESIDENT	202-515 WTB42-6	LAWN	ROBERT M.	A	03/26/85							YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME EARNED BY WISCONSIN RESIDENT AND TAXED IN MINNESOTA IS ALSO TAXABLE IN WISCONSIN	200-029(1ST) 227WIS274	HUGHES	JOHN M.	A		A	08/27/37			A	03/15/38	YES
ALLOCATION OF INCOME - SITUS - PERSONAL SERVICE INCOME OF OUT-OF-STATE PARTNERSHIP IS TAXABLE TO WISCONSIN PARTNER	8WTAC67 200-544 200-555	YOUNG	GERALD O.	A	09/05/69	D	01/20/70					YES
ALLOCATION OF INCOME - SITUS - REAL ESTATE - RESIDENT -BASIS OF REAL ESTATE LOCATED OUT OF STATE ACQUIRED WHILE WISCONSIN RESIDENT	201-994 WTB29-8	FALLON	ANDREW F.	A	03/16/82							YES
ALLOCATION OF INCOME - SITUS - REAL ESTATE AND PARTNERSHIP LOCATED OUTSIDE WISCONSIN (1974 TAX YEAR)	201-557	GAFFNEY	PATRICIA	A	03/20/79							YES
ALLOCATION OF INCOME - SITUS - REAL ESTATE AND PARTNERSHIP LOCATED OUTSIDE WISCONSIN (1974 TAX YEAR)	201-557	GAFFNEY	THOMAS P.	A	03/20/79							YES
ALLOCATION OF INCOME - SITUS - RESIDENT - INTANGIBLE INCOME FROM OUT-OF-STATE LIMITED PARTNERSHIP	201-669	ZIRWES	SIDNEY M.	A	01/25/80							YES
ALLOCATION OF INCOME - SITUS - RESIDENT - INTANGIBLE INCOME FROM OUT-OF-STATE LIMITED PARTNERSHIP NOT SUBJECT TO MODIFICATION	202-717	ZIRWES	SIDNEY M. AND RUTH K.	A	03/14/86							YES
ALLOCATION OF INCOME - SITUS - RESIDENT - PERSONAL SERVICE INCOME OR DIVIDENDS - SUBCHAPTER S - (PRE 1975)	201-525 201-750 WTB18-5	ROESLER	ELDON H.	A	09/22/78	R	11/01/79					YES
ALLOCATION OF INCOME - SITUS - RETIREMENT PAY RECEIVED BY WISCONSIN RESIDENT FROM EMPLOYMENT WHILE NONRESIDENT IS TAXABLE	6WBT114 200-265	WATERBURY	LEWIS C.	A	12/15/65							YES
ALLOCATION OF INCOME - SITUS - RETIREMENT TRUST FUND DISTRIBUTION FROM OUT-OF-STATE EMPLOYERS TAXABLE TO WISCONSIN RESIDENT	8WTAC46 200-682	HARDEBECK	CHARLES	A	08/11/69							YES
ALLOCATION OF INCOME - SITUS - SALE OF WISCONSIN REAL ESTATE BY NONRESIDENT TAXABLE TO WISCONSIN	201-640	FRIDELL	DONALD W.	A	02/19/80							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - OUT-OF-STATE LOCATION OF CONSTRUCTION ACTIVITIES (1974)	201-526 201-609	REIMAN	ROY J.	A	10/20/78	A	07/23/79					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - PARTNERSHIP - GENERAL - OUT-OF-STATE (PRE-1974)	201-554 201-724 WTB19-9	REGAN	COLIN A.	A	03/20/79	A	03/20/80					YES

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ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - PRIOR TO 1975 - OUT-OF-STATE OIL LEASES	10WTAC86 201-186	NEITZEL	DEANE A.	A	11/17/75							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - BUSINESS - RESIDENT - OUT-OF-STATE OIL LEASES (1974 AND PRIOR)	10WTAC122 201-224	JEVNE	LEONARD R.	A	04/14/76							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - DIVIDEND FROM ILLINOIS TRUST TAXABLE TO RESIDENT	5WBTA41 200-062	SKOLNIK	A. L.	A	06/15/62							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - FORMULA FOR ALLOCATION OF INCOME BASED UPON MONTHS OF RESIDENCY NOT APPROPRIATE WHERE NONRESIDENT INCOME EASILY DETERMINED	221 WIS 531	GREENE	H. S. AND MARY E.	A		R	10/28/35			A	06/02/36	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - GAIN FROM SALE OF OUT-OF-STATE PARTNERSHIP CANNOT OFFSET PRIOR YEAR PARTNERSHIP LOSSES	201-549	GENDELMAN	MAX	A	02/20/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - GAIN FROM SALE OF OUT-OF-STATE PARTNERSHIP CANNOT OFFSET PRIOR YEAR PARTNERSHIP LOSSES	201-549	GENDELMAN	SHELDON	A	02/20/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - GAIN FROM SALE OF OUT-OF-STATE PARTNERSHIP CANNOT OFFSET PRIOR YEAR PARTNERSHIP LOSSES	201-549	SIEGEL	PHILIP J.	A	02/20/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - INTANGIBLE INCOME - GAIN ON SALE OF SECURITIES INHERITED IN NETHERLANDS TAXABLE TO RESIDENT	4WBTA427 200-768(1ST)	FENTON	LOUISE	A	09/17/58							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - INTANGIBLE INCOME - RESIDENT - LIMITED PARTNERSHIP - OUT-OF-STATE	10WTAC271 201-478	STEIGER	CARL E. AND RUTH S.	A	04/20/78							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - INTANGIBLE INCOME FROM REVOCABLE TRUST ADMINISTERED IN ILLINOIS IS NOT TAXED TO WISCONSIN GRANTOR 1974 AND PRIOR	8WTAC230 200-661 200-760 200-891	BRUNER	HENRY P.	A	01/15/71	R	11/09/71			A	01/30/73	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - JOINT VENTURE - REAL ESTATE LOCATED OUTSIDE WISCONSIN - RESIDENT - PRIOR TO 1975	201-600	SHINNERS	JOHN J.	A	09/14/79							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	DARWIN	DANNY W. AND HILDA	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	HAAS	BRYAN E.	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	KERN	JAMES L.	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT BASEBALL PLAYER'S SALARY ALLOCATED TO WISCONSIN	203-253 203-316 WTB78-6	ROMERO	ELGARDO	R	07/26/91	A	03/04/92					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT FOOTBALL PLAYER - OFF SEASON CONDITIONING PROGRAM NOT CONSIDERED DUTY DAYS FOR INCOME ALLOCATION PURPOSES	400-010 WTB85-17 90-19	FLYNN	THOMAS J.	A	08/05/93	A	02/25/94					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT FOOTBALL PLAYER'S SALARY AND SIGNING BONUS TAXABLE TO WISCONSIN BASED UPON DUTY DAY ALLOCATION	400-010 WTB85-17 90-19	FLYNN	THOMAS J.	A	08/05/93	A	02/25/94					YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - NONRESIDENT FOOTBALL PLAYER'S SIGNING, REPORTING, AND PLAYING BONUS ALLOCATED TO WISCONSIN	400-829	DISHMAN	CRIS E. AND KAREN D.	A	05/24/05							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - OUT-OF-STATE REAL ESTATE - ILLINOIS LAND TRUST	201-819	SCHILBERG	WALLACE	A	03/20/81							YES

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ALLOCATION OF INCOME - SITUS AND RESIDENCY - OUT-OF-STATE TRUST RESIDENT BENEFICIARY - INTANGIBLE INCOME FOLLOWS RESIDENCY OF TRUST - 1974 AND PRIOR	8WTAC230 200-661 200-760 200-891 57WIS(2d)70	BRUNER	HENRY P.	A	01/15/71	R	11/09/71			A	01/30/73	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PART-YEAR RESIDENT HAS RIGHT TO ALLOCATE ANNUAL INCOME BASED UPON MONTHS IN WISCONSIN	1WBTA431	HOWELLS	WILLIAM W.	R	01/28/42							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PART-YEAR RESIDENT TAXED ON AVERAGE ANNUAL INCOME FOR MONTHS OF WISCONSIN RESIDENCY	215WIS645	MCCARTY		A		A				R	06/26/34	YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PERSONAL SERVICE INCOME - PROFIT SHARING DISTRIBUTION	202-367	BOWMAN	ROBERT B.	R	05/24/84							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PERSONAL SERVICE INCOME FOLLOWS WISCONSIN RESIDENCE	8WTAC87 200-630	FIRME	GORDON C.	A	11/20/69							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - PROFIT SHARING EARNED OUT-OF-STATE RECEIVED WHILE WISCONSIN RESIDENT	10WTAC204 201-422	GRAF	RICHARD B.	A	08/23/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE - NONRESIDENT - GAIN ON SALE OF WISCONSIN PROPERTY BY NONRESIDENT	202-588	SHADDUCK	IONE G.	A	08/29/85							NNA
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE - RENTAL INCOME - PROPERTY LOCATED OUTSIDE WISCONSIN (1976 - 1978)	202-033	HAYDIN, JR.	EDWARD	A	06/10/82							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE/BUSINESS - RESIDENT - OUT-OF-STATE CATTLE BUSINESS - (1974)	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - REAL ESTATE/BUSINESS INTEREST PAID TO FINANCE INTEREST IN OUT-OF-STATE RENTAL PROPERTY	10WTAC201 201-424	KELLY	ESTATE OF LESLIE J.	A	08/16/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	BRACKENWAGEN	STANLEY G.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	GREVICH	JOHN J.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND	10WTAC235 201-436	HARDING	ROBERT M.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	BUELL	JAMES H.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	JOHNSTON	JOHN M.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	KOOP	THOMAS E.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	MCKEON	WILLIAM J.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS AND RESIDENCY - RESIDENT - INTANGIBLE INCOME - WILLOW RIVER FUND III AND IV - DRILLING FUND (1973 - 1974)	10WTAC235 201-436	REPPE	DONALD L.	R	11/22/77							YES
ALLOCATION OF INCOME - SITUS OF INCOME - NONRESIDENT - LOSS ON LIQUIDATION OF WISCONSIN CORPORATION NOT DEDUCTIBLE	201-776	ANDERSON	EDWARD H.	A	10/06/80							YES
ALLOCATION OF INCOME - SITUS OF INCOME FROM BUSINESS TRANSACTED AND PROPERTY LOCATED IN WISCONSIN	4WBTA125 200-525(1ST)	SCHWARTZ	AL	A	01/31/51	D	06/28/56					YES

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ALLOCATION OF INCOME - SITUS OF INCOME OR LOSS FROM A LIMITED PARTNERSHIP INTEREST FOLLOWS THE RESIDENCE OF THE RECIPIENT	9WTAC128 200-931 200-769 201-106 65WIS(2d)235	SWEITZER	JOSEPH M.	A	01/31/72	A	05/10/73			R	10/29/74	YES
ALLOCATION OF INCOME - SITUS OF RENTAL INCOME DERIVED FROM OUT-OF-STATE REAL ESTATE AND PARTNERSHIP	201-557	RASMUSSEN II	VAUGHN B.	A	03/20/79							YES
ALLOCATION OF INCOME - SITUS OF TRUST - TRUSTS "ADMINISTERED" WITHIN THE STATE	10WTAC206 201-421 201-496 WTB11-2	SOLLIDAY	ALBERT L.	A	08/23/77	R	05/11/78					YES
ALLOCATION OF INCOME - TESTAMENTARY TRUST - ASSETS, TRUSTEE AND BENEFICIARIES ARE LOCATED OUTSIDE WISCONSIN - NOT TAXABLE	10WTAC206 201-421 201-496	SOLLIDAY TRUST, ALBERT L. SOLLIDAY, TRUSTEE	ALBERT F.	A	08/23/77	R	05/11/78					YES
ALLOCATION OF INCOME - TESTAMENTARY TRUST ADMINISTERED IN WISCONSIN IS CONSIDERED A RESIDENT OF WISCONSIN	10WTAC95 201-191	GOLD MARITAL TRUST, RICHARD L. GOLD, TRUSTEE	WILLIAM R.	A	12/22/75							YES
ALLOCATION OF INCOME - TESTAMENTARY TRUST ADMINISTERED IN WISCONSIN IS CONSIDERED A RESIDENT OF WISCONSIN	10WTAC95 201-191	GOLD RESIDUAL TRUST, RICHARD L. GOLD, TRUSTEE	WILLIAM R.	A	12/22/75							YES
ALLOCATION OF INCOME - WISCONSIN RESIDENT'S SALARY AS TEACHER IN CHICAGO SCHOOL SYSTEMS TAXABLE TO WISCONSIN	4WBTA260 200-669(1ST)	KAISER	GEORGE C.	A	04/29/55							YES
ALTERNATIVE MINIMUM TAX - 1986 GENERAL BUSINESS CREDITS - FEDERAL AMOUNT MAY BE CALCULATED BY ALTERNATIVE BUT PROPER APPLICATION OF IRC	203-132 203-187 203-274 WTB68-6 70-10 74-13	BLAKELY	EDWARD J. AND ELEANER	R	02/19/90	A	09/18/90	A	08/01/91			YES
ALTERNATIVE MINIMUM TAX - 1986 GENERAL BUSINESS CREDITS - FEDERAL AMOUNT MAY BE CALCULATED BY ALTERNATIVE BUT PROPER APPLICATION OF IRC	203-132 203-187 203-274 WTB68-6 70-10 74-13	MASTENBROOK	RICHARD N. AND MARLENE	R	02/19/90	A	09/18/90	A	08/01/91			YES
ANNUITY DIVIDEND - INTEREST EARNED ON OBLIGATIONS OF THE UNITED STATES GOVERNMENT - TAXATION OF ANNUITY DIVIDENDS DOES NOT VIOLATE 31 U.S.C. SEC. 3124(a)	400-233 WTB100-20	ERICKSON	LEONARD H. AND ARDIS	A	07/15/96							YES
APPEAL - FULL DISCLOSURE - PETITIONER FAILED TO MAKE FULL DISCLOSURE UNDER OATH BEFORE COMMISSION AS REQUIRED	400-424 WTB115-17	NORSKOG	DERICK J.	A	05/17/99							YES
APPEAL - SUMMARY JUDGMENT - OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE - JUDGMENT VIOLATES SUMMARY JUDGMENT STANDARDS, HEARING REQUIRED	203-416	BRANDT	WERNER W. AND ELIZABETH			R	04/29/93					YES
APPEAL - SUMMARY JUDGMENT - OWNER OF RECORD - CAPITAL LOSS CARRYOVER ATTRIBUTABLE TO STOCK OWNED BY EX-WIFE - JUDGMENT VIOLATES SUMMARY JUDGMENT STANDARDS, HEARING REQUIRED	203-416	BRANDT	WERNER W.			R	04/29/93					YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - DELINQUENT ACCOUNT FEE - TAX APPEALS COMMISSION JURISDICTION DOES NOT INCLUDE ADMINISTRATIVE ACTIVITY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - DELINQUENT INTEREST - TAX APPEALS COMMISSION JURISDICTION DOES NOT INCLUDE ADMINISTRATIVE ACTIVITY	400-644 WTB133-35	HASTINGS	ANDRE O.	A	11/19/02							YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - NOTICE OF ACTION WITHDRAWN BY DEPARTMENT - PETITION FOR REVIEW PREMATURE (MOTION TO DISMISS)	400-662	ZUNIGA	ERNESTO AND MYRNA	D	01/17/03							YES
APPEAL - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW NOT TIMELY RECEIVED - MAILED BY FIRST CLASS MAIL IN IMPROPERLY ADDRESSED ENVELOPE	400-650	ALEXANDER	DAVID L. AND JANE A.	A	12/13/02							YES

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APPEAL - TAX APPEALS COMMISSION DISMISSED APPEAL FOR FAILURE TO APPEAR AND FAILURE TO PROSECUTE	400-591	ARKIN	ANDREW J.	D	02/19/02							YES
APPEALS - ACTION BY DEPARTMENT TO CORRECT MATH ERROR ON OTHERWISE LATE APPEAL TRIGGERS FURTHER APPEAL RIGHTS	3WBTA381	BERNERT	J. J.	R	03/09/48							YES
APPEALS - APPEAL PROCEDURE - FINDINGS OF FACT BASED ON RECORD PRESENTED IN APPEAL	1WBTA46	LENFESTEY	DR. J. P.	A	12/15/39							YES
APPEALS - APPEAL PROCEDURE - REMEDIES OF TAXPAYER - STATUTES WHICH SPECIFY METHOD OF REVIEW MUST BE FOLLOWED	202-805	KOPP	JERRY D.						03/20/86			YES
APPEALS - APPEAL PROCEDURE - TIMELINESS - PETITION FOR REHEARING BY COMMISSION NOT FILED WITHIN 20 DAYS	202-540 202-644 WTB46-5	CLIFFORD	JOHN P.			A	03/12/85		10/22/85			YES
APPEALS - APPEAL PROCEDURE - TIMELINESS - PETITION FOR REVIEW BY CIRCUIT COURT NOT FILED WITHIN 30 DAYS	202-540 202-644 WTB46-5	CLIFFORD	JOHN P.			D	03/12/85		10/22/85			YES
APPEALS - APPLICATION FOR ABATEMENT - DOCUMENT COMPLAINING OF 2% DELINQUENT PENALTY AND INTEREST DID NOT CONSTITUTE APPLICATION FOR ABATEMENT	4WBTA400	STANELLE	RAY	D	12/19/57	D	06/23/60					YES
APPEALS - APPLICATION FOR ABATEMENT IS DENIED BY DEPARTMENT WITHIN 6 MONTHS ALTHOUGH ACTION NOT RECEIVED WITHIN 6 MONTHS	6WBTA47 200-212	MISKY	FRANCES D.	A	04/27/65							YES
APPEALS - CIRCUIT COURT - AWARD OF COSTS AND ATTORNEY FEES FOR FRIVOLOUS APPEAL AWARDED TO DEPARTMENT	202-354 202-505 202-797	TRACY	DONALD G. AND SHIRLEY	A	03/26/84	A	11/30/84	A	08/07/86			YES
APPEALS - CIRCUIT COURT - JUDICIAL REVIEW OF DECISION NOT POSSIBLE UNLESS DEPARTMENT NOTIFIED BY APPELLANT	5WBTA31 200-098 200-127	MONAHAN	JOHN			D	02/13/63			A	12/20/63	YES
APPEALS - CIRCUIT COURT - JURISDICTION - CIRCUIT COURT LACKS JURISDICTION BECAUSE ISSUES WERE BIFURCATED THE WTAC HAS NOT ISSUED A FINAL ORDER (MOTION TO DISMISS)	400-194 WTB96-13	STAUFFACHER	DAVID G. AND PATRICIA			A	02/05/96					YES
APPEALS - CIRCUIT COURT - JURISDICTION - COURT LACKS JURISDICTION AS TAXPAYER FAILED TO SERVE PETITION FOR JUDICIAL REVIEW UPON DEPARTMENT BY PERSONAL DELIVERY OR CERTIFIED MAIL	WTB128-25	REDCAY	JEROME			A	06/21/01					YES
APPEALS - CIRCUIT COURT - JURISDICTION - COURT LACKS JURISDICTION WHERE DOR NOT SERVED WITHIN 30 DAYS OF FILING PETITION FOR REVIEW WITH THE COURT	400-542 WTB119-17 123-23 127-19	HAGNER	JUDY			A	07/26/00	A	04/19/01			YES
APPEALS - CIRCUIT COURT - JURISDICTION - EXTRA THREE DAYS WHERE SERVICE IS BY MAIL DOES NOT APPLY TO APPEALS FROM ADMINISTRATIVE PROCEEDINGS TO THE CIRCUIT COURT	400-079 WTB90-19	BECK	PAUL G. AND JUDITH I.			A		A	09/07/94			YES
APPEALS - CIRCUIT COURT - JURISDICTION - FAILURE TO FILE PETITION FOR REVIEW AND SERVE IT UPON DEPARTMENT OF REVENUE WITHIN 30 DAYS AFTER WISCONSIN TAX APPEALS COMMISSION DECISION	WTB112-22	STAUFFACHER	DAVID AND PATRICIA			D	08/19/98					YES
APPEALS - CIRCUIT COURT - JURISDICTION - NOT TIMELY FILED WITH TAX APPEALS COMMISSION - COURT DOES NOT HAVE JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED WITH TAX APPEALS COMMISSION	201-148	BAUMAN	WILLIAM D.			D	02/04/75					YES
APPEALS - CIRCUIT COURT - JURISDICTION - PETITION FOR JUDICIAL REVIEW NOT SERVED AND FILED WITHIN 30 DAYS	400-079 WTB90-19	BECK	PAUL G. AND JUDITH I.			A			09/07/94			YES
APPEALS - CIRCUIT COURT - LATE FILED PETITION FOR REVIEW	WTB127-19 130-22	QUINNELL	ROBERT J. AND RUTH I.			A	06/18/01	A	01/29/02	A	04/10/02	YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW DISMISSED FOR LACK OF SERVICE WITHIN 30 DAYS	200-576	JENSON	EDWARD T.	D		A	02/10/70					YES

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APPEALS - CIRCUIT COURT - PETITION FOR REVIEW MUST BE SERVED UPON TAX APPEALS COMMISSION WITHIN 30 DAYS	202-790	BROMLEY	JOSEPH C.	D				A	09/12/86			YES
APPEALS - CIRCUIT COURT - PETITION FOR REVIEW NOT TIMELY	202-098	MOUSEL	JOSEPH N.			D	09/10/82					YES
APPEALS - CIRCUIT COURT - PETITION WAS NOT TIMELY FILED - COURT DID NOT HAVE JURISDICTION TO REVIEW	201-234	JOHNSTON	PETER R.			D	07/21/76			A	03/27/79	YES
APPEALS - CIRCUIT COURT - PROPER NOTIFICATION - WTAC NOT SERVED WITH NOTICE WITHIN 30 DAYS - WTAC ORDER DENYING REHEARING INADEQUATE	203-265	BLASK	JAMES F. AND CAROL A.			RM	07/23/91					YES
APPEALS - CIRCUIT COURT - TAXPAYER WHO HAS NOT DISCLOSED ALL INCOME BEFORE WBTA MAY NOT SUBSEQUENTLY QUESTION ASSESSMENT	4WBTA534 200-036	DE PASQUAL	LOUIS	D	10/10/60	D	11/10/61					YES
APPEALS - CIRCUIT COURT - TIMELINESS - PETITION FOR JUDICIAL REVIEW FILED LATE ON DAY 31	400-116	LAFERTY	JOSEPH J.					A	03/30/95			YES
APPEALS - CIRCUIT COURT - UNTIMELY APPEAL FOR REHEARING	202-391	JACOBSON	BETTY D.			A	04/04/84					YES
APPEALS - CIRCUIT COURT CANNOT REVIEW TAX APPEALS COMMISSION ORDER UNTIL FINAL ORDER IS ISSUED	200-923 58WIS(2d)346	PASCH	MAURICE B.	A	09/30/70	A	11/15/71			A	04/20/73	YES
APPEALS - CIRCUIT COURT DID NOT ABUSE ITS DISCRETION IN CERTIFYING CLASS OF FEDERAL RETIREES	203-191 203-252 WTB75-15	HOGAN	J. GERARD AND DELORES M.			AP	06/13/89	A	07/05/90	R	06/26/91	YES
APPEALS - CIRCUIT COURT DID NOT ABUSE ITS DISCRETION IN CERTIFYING CLASS OF FEDERAL RETIREES	203-191 203-252 WTB75-15	POKER	JEROME S. AND MARGARET H.			AP	06/13/89	A	07/05/90	R	06/26/91	YES
APPEALS - CIRCUIT COURT HAS NO JURISDICTION WHEN PETITIONER FAILED TO SERVE COPY ON BOARD OF TAX APPEALS	200-121	BLOCK, JR.	WALTER W.			D	10/03/63					YES
APPEALS - CIRCUIT COURT LACKS JURISDICTION WHEN TAXPAYER FAILED TO TIMELY FILE PETITION WITH DEPARTMENT	200-766(1ST)	OTOPALIK	H. BROWN			D	09/09/58					YES
APPEALS - CIRCUIT COURT MAY REVERSE TAX APPEALS COMMISSION DECISION ONLY IF DECISION IS UNSUPPORTED BY SUBSTANTIAL EVIDENCE	9WTAC9 200-911	KAUN	ERVIN			A	02/12/73					YES
APPEALS - FAILURE OF PETITIONERS TO PROVIDE TIMELY RESPONSES TO DEPT'S REQUEST FOR ADMISSIONS RESULTS IN DEEMED ADMISSIONS BY OPERATION OF STATUTE, SUMMARY JUDGMENT GRANTED	400-206 400-265	GUNDERSON	RAYMOND AND DEBRA	A	04/01/96	A	12/02/96					YES
APPEALS - FAILURE TO APPEAR AT BOARD OF TAX APPEALS HEARING - NO CIRCUIT COURT APPEAL ALLOWED	4WBTA534 200-036	DE PASQUAL	LOUIS	D	10/10/60	A	11/10/61					YES
APPEALS - FAILURE TO MAKE FULL DISCLOSURE UNDER OATH RESULTS IN DISMISSAL OF PETITION FOR REVIEW	202-390 202-546	VINZ	JEFFREY (MARTIN J.)	A	05/30/84	A	03/11/85					YES
APPEALS - FAILURE TO MAKE FULL DISCLOSURE UNDER OATH RESULTS IN DISMISSAL OF PETITION FOR REVIEW	202-369	VOSS	STEVE	D	05/14/84							YES
APPEALS - FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE GRANTED - WITHDRAWAL FROM INCOME TAX SYSTEM	WTB115-17	VAN GROLL	TIMOTHY	A	06/16/99							YES
APPEALS - FINDING OF TRIAL COURT NOT REVIEWABLE	200-692	FISHER	CLELAND P.			D	04/27/71					YES
APPEALS - FRIVOLOUS OBJECTION TO TAX AND NO RETURN FILED - APPEAL DENIED	202-415	MCKENZIE	GERTRUDE A.	A	06/25/84							YES
APPEALS - JUDICIAL REVIEW - NO GROUNDS FOUND FOR SETTING ASIDE WISCONSIN TAX APPEALS COMMISSION DECISION AFFIRMING DOOMAGE ASSESSMENT WHERE TAXPAYER FAILED TO FILE TAX RETURN	203-144	DONAHUE, JR.	G. B.			A	11/08/89					YES

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APPEALS - JURISDICTION - APPEALS COURT LACKS JURISDICTION TO REVIEW ISSUE NOT RAISED BEFORE TRIAL COURT	203-237 WTB71-8 79-9	BREYER	KEITH					A	01/15/91			YES
APPEALS - JURISDICTION - CERTIFICATION OF CLASS - CIRCUIT COURT DOES NOT HAVE JURISDICTION WHERE WDOR'S PETITION FOR REVIEW IS NOT TIMELY	400-103 400-172 WTB90-19 96-15 98-18 100-22 101-13	HOGAN ET AL.	J. GERALD AND DELORES M.			R	11/12/94	R	12/21/95			YES
APPEALS - JURISDICTION - CIRCUIT COURT CANNOT MODIFY WISCONSIN TAX APPEALS COMMISSION DECISION AS NO LEGAL PROVISIONS HAD BEEN ERRONEOUSLY INTERPRETED	203-117 WTB68-7	STARK	ROBERT AND MARCIA					R	01/31/90			YES
APPEALS - JURISDICTION - CIRCUIT COURT LACKS JURISDICTION AS PETITIONER FAILED TO FOLLOW PRESCRIBED PROCEDURE, FAILED TO SERVE COPY OF PETITION UPON DEPARTMENT	400-009 WTB82-15	BERGE	OLIVER G. AND JEANNE K.			D	02/03/93					YES
APPEALS - JURISDICTION - CIRCUIT COURT LACKS JURISDICTION AS PETITIONER FAILED TO FOLLOW PRESCRIBED PROCEDURE, FAILED TO SERVE COPY OF PETITION UPON DEPARTMENT	400-009 WTB82-15	TRODAHL	WILMER E. AND MARIEJEAN			D	02/03/93					YES
APPEALS - JURISDICTION - ISSUE NOT RAISED BEFORE COMMISSION CANNOT BE RAISED ON APPEAL	400-346 WTB111-12	BRANDT	WERNER W.					A	02/17/98			YES
APPEALS - JURISDICTION - JUDICIAL REVIEW OF ADMINISTRATIVE DECISION CONFINED TO THE RECORD DEVELOPED BEFORE THE ADMINISTRATIVE AGENCY	203-117 WTB68-7	STARK	ROBERT AND MARCIA					R	01/31/90			YES
APPEALS - JURISDICTION - PREMATURE APPEAL - APPEAL FILED PRIOR TO ISSUANCE OF ASSESSMENT OR NOTICE OF ACTION	WTB128-25	SIMON	GARY J.	A	10/17/01							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION CAN'T ACCEPT JURISDICTION IF PETITION FOR REVIEW FILED LATE	3WBTA176	BRANDT	CHRISTIAN F.	D	04/09/47							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION DOES NOT LACK JURISDICTION WHERE DEPARTMENT FAILED TO TIMELY SERVE ANSWER TO TAXPAYER	7WTAC145 200-387 200-431	BARTSCH, JR.	HARVEY L.	R	09/05/67	R	07/05/68					YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	10WTAC112 201-208	DORMAN	N. JEAN	A	02/18/76							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	10WTAC111 201-207	DORMAN	N. JEAN	A	02/18/76							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION TO REVIEW VIOLATIONS OF RULES OF PROFESSIONAL CONDUCT FOR ATTORNEYS	400-155 WTB95-24	HAUGEN	JOHN G. AND GWENDOLYN	A	09/20/95							YES
APPEALS - JURISDICTION - TAX APPEALS COMMISSION LACKS JURISDICTION WHERE PETITIONER FAILED TO FILE PETITION FOR REDETERMINATION FOR SEPARATE ASSESSMENT ISSUED FOR LATER YEAR	400-155 WTB95-24	HAUGEN	JOHN R. AND GWENDOLYN	A	09/20/95							YES
APPEALS - JURISDICTION - TAXPAYER CANNOT RAISE CONSTITUTIONAL ISSUE ON APPEAL	200-521(1ST)	BAKER	NORMAN L.			D	12/31/49			A	11/08/50	YES
APPEALS - JURISDICTION - WTAC HAS AUTHORITY TO CERTIFY CLASS ACTIONS	203-377 WTB80-19	HOGAN	J. GERARD AND DELORES M.	R	10/28/92							NO
APPEALS - JURISDICTION - WTAC HAS AUTHORITY TO CERTIFY CLASS ACTIONS (RULING AND ORDER ON MOTION FOR RECONSIDERATION)	203-397 400-172 WTB82-18 96-15 98-18 100-22 101-13	HOGAN ET AL.	J. GERARD AND DELORES M.	A	02/16/93			R	12/21/95			NO
APPEALS - PERSONAL APPEARANCE OF APPELLANT AT TAX APPEALS COMMISSION HEARING REQUIRED	4WBTA173 200-584(1ST)	LARSON	MILO R.	D	10/17/52							YES
APPEALS - PETITION DISMISSED FOR FAILURE TO COMPLY WITH TAX APPEALS COMMISSION ORDER TO MAKE IT MORE DEFINITE AND CERTAIN	7WTAC144 200-470 200-554	BAUMER	MIKE	D	08/16/68	A	01/08/70					YES

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APPEALS - PETITION DISMISSED SINCE NOT SERVED ON TAX APPEALS COMMISSION WITHIN 30 DAYS	200-713	SCHTEN	EDWARD V.			D	07/23/71					YES
APPEALS - PETITION FOR REHEARING - REHEARING GRANTED ONLY WHEN MATERIAL ERROR MADE IN LAW OR FACT OR NEW EVIDENCE DISCOVERED SIGNIFICANT TO REVERSE OR MODIFY COURT ORDER	203-107	CHOBOT	JOSEPH	D	02/23/89	A	11/07/89					YES
APPEALS - PETITION FOR REVIEW DISMISSED FOR LACK OF SERVICE ON TAX APPEALS COMMISSION WITHIN 30 DAYS	200-555	YOUNG	GERALD O.			D	01/20/70					YES
APPEALS - PETITION FOR REVIEW DISMISSED SINCE NOT SERVED ON TAX APPEALS COMMISSION WITHIN 30 DAYS	200-552 200-619	BRACHTL, JR.	HENRY C.			D	11/26/69			A	10/06/70	YES
APPEALS - PETITION FOR REVIEW WAS NOT TIMELY FILED WITH CIRCUIT COURT	201-153 68WIS(2d)467	RYAN	PETER D.			D	07/10/73			A	05/06/75	YES
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	CLAUSING*	JAMES AND EUNICE	A	11/23/98	R	12/02/99					YES
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	GIESE*	GERALD AND PATRICIA	A	11/23/98	R	12/02/99					NO
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	MCCARTHY*	THOMAS W. AND DELORES M.	A	11/23/98	R	12/02/99					NO
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397 400-458	REUTER*	DELORES H.	A	11/23/98	R	12/02/99					YES
APPEALS - PREMATURE APPEAL - OBJECTIONS TO LETTER RECEIVED WITH INCOME TAX REFUND NOTICE LACKED STANDING AS TAXPAYER WAS NOT AGGRIEVED BY THE REFUND NOTICE, OBJECTIONS NOT PETITION FOR REDETERMINATION	400-397	THOMPSON*	ARNOLD C. AND EVELYN J.	A	11/23/98							NO
APPEALS - SUBSEQUENT LEGISLATION DID NOT MOOT THE ISSUES - FEDERAL RETIREMENT BENEFITS	203-191	HOGAN	J. GERARD AND DELORES M.					A	07/05/90			YES
APPEALS - SUBSEQUENT LEGISLATION DID NOT MOOT THE ISSUES - FEDERAL RETIREMENT BENEFITS	203-191	POKER	JEROME S. AND MARGARET H.					A	07/05/90			YES
APPEALS - SUMMARY JUDGMENT - CLAIM FOR REFUND - DEPT FAILED TO ESTABLISH THAT A GENUINE ISSUE OF MATERIAL FACT EXISTED TO PRECLUDE A SUMMARY JUDGMENT	400-037	HETTICH	JOHN J. AND LOIS R.	R	01/13/94							YES
APPEALS - SUMMARY JUDGMENT - CLAIM FOR REFUND - STATE FAILED TO ESTABLISH THAT A GENUINE ISSUE OF MATERIAL FACT EXISTED TO PRECLUDE A SUMMARY JUDGMENT	203-408	BOURASSA	GEORGE L.	R	04/21/93							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY	201-433	JAHN	MARILYN B.	A	01/19/76	A	10/13/77					YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY FILED - ISSUE AND LEGAL PRINCIPLES IDENTICAL TO ANOTHER CASE TAX APPEALS COMMISSION RULED	2WBTA98	WALLRICH	MATTHEW M.	A	02/17/44							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT TIMELY FILED, NOT SENT CERTIFIED MAIL	9WTAC133 200-782	KASHINSKI	FRANK	D	02/03/72							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL NOT VALID - LETTER SUBMITTED DID NOT MEET THE REQUIREMENTS OF A PETITION - NONAPPEARANCE BY TAXPAYER	9WTAC75 200-742	BROWN	MARY LEE	D	11/04/71							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL PROCEDURE - APPEAL NOT TIMELY FILED	202-429	DEMPSEY	MARK A.	D	07/24/84							YES

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APPEALS - TAX APPEALS COMMISSION - APPEAL PROCEDURE - NONCOMPLIANCE RESULTS IN DISMISSAL	1WBTA143	WOOD	PAULINE	A	06/26/40							YES
APPEALS - TAX APPEALS COMMISSION - APPEAL SUBMITTED WITHIN THE 30 DAY STATUTORY PERIOD BY ORDINARY MAIL SHOULD BE HEARD	201-114	COATES	GLEN E.			R	09/24/74					YES
APPEALS - TAX APPEALS COMMISSION - APPEAL TIMELY FILED	1WBTA14	ILSLEY	CHARLES F.	R	11/17/39							YES
APPEALS - TAX APPEALS COMMISSION - APPEALS PROCEDURE - FAILED TO SUBMIT BRIEF AS REQUIRED	201-680 WTB21-8	LARSEN	RANDY	A	08/13/80							YES
APPEALS - TAX APPEALS COMMISSION - BOARD OF TAX APPEALS IS FINAL AUTHORITY ON TAX LAWS SUBJECT TO JUDICIAL REVIEW	6WBTA56 200-284	FORTIER	WELTON VALLEE	A	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - BURDEN OF PROOF - TAXPAYER - CHARITABLE CONTRIBUTIONS - 1978-1980 - MOTION TO DISMISS ASSIGNMENT OF INCOME - VOW OF POVERTY	202-863 WTB45-8	MUCH	ROSCOE Q.	D	06/19/85	A	03/31/87					YES
APPEALS - TAX APPEALS COMMISSION - CANNOT ACCEPT JURISDICTION WHERE APPEAL FILED LATE	4WBTA254	STELLOH	FRED	D	12/14/54							YES
APPEALS - TAX APPEALS COMMISSION - CANNOT CONSIDER ISSUES NOT INCLUDED IN THE APPEAL	9WTAC215 200-830	PETERSON	EMORY J.	D	06/12/72							YES
APPEALS - TAX APPEALS COMMISSION - COMMISSION IS FINAL AUTHORITY ON TAX LAWS SUBJECT TO JUDICIAL REVIEW	6WBTA56 200-284	FORTIER	WELDON AND GEORGIA	D	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - COMMISSION LACKS JURISDICTION OVER COLLECTION OF DELINQUENT TAXES	400-275	BECK	PAUL G. AND JUDITH I.	A	01/03/97							YES
APPEALS - TAX APPEALS COMMISSION - DISMISSES PETITION NOT TIMELY FILED - RETURN OF FILING FEE DENIED	201-942	MARTINEZ	JESS	D	12/15/81							YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION ON ISSUE RAISED BY AMENDED RETURN NOT ACTED ON BY DEPARTMENT	7WTAC61 200-405	GUTWALD	SELMA	A	11/30/67							YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION OVER ISSUE DISALLOWED IN PRIOR AUDIT WHICH WAS NOT APPEALED TO TAX APPEALS COMMISSION	202-807 WTB50-4	LOCKETT	ST. CHARLES	A	10/14/86							YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION WHEN APPEAL FILED LATE, REGISTERED MAIL NOT USED	4WBTA464	DE PASQUAL	LOUIS	D	04/09/59	D	04/15/60					YES
APPEALS - TAX APPEALS COMMISSION - DOES NOT HAVE JURISDICTION WHERE APPEAL FILED LATE	4WBTA423 200-762(1ST)	GORSKI	EDWARD S.	D	07/03/58							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR - DEPARTMENT DID NOT WAIVE REQUIREMENT	5WBTA175	KOHL	JOHN O.	D	07/28/64							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR - NO WAIVER REGARDING PERSONAL APPEARANCE RESULTS IN DISMISSAL	6WBTA83	BOREN	J. ROBERT	D	07/08/65							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO APPEAR AT HEARING RESULTS IN DISMISSAL OF APPEAL	2WBTA359	FLOYD	M. A.	D	03/22/45							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO ATTEND HEARING RESULTS IN DISMISSAL	4WBTA534 200-036	DE PASQUAL	LOUIS	D	10/10/60	A	11/10/61					YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO FILE NOTICE - TAX APPEALS COMMISSION	1WBTA25	JURCZYNSKI	FRANK R.	D	12/05/39							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO FILE PETITION IN PROPER FORM RESULTS IN DISMISSAL	6WBTA41 200-207	VANDERCOOK	DONALD	D	03/31/65							YES

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APPEALS - TAX APPEALS COMMISSION - FAILURE TO STATE CLAIM - FAILURE TO FILE PETITION FOR REDETERMINATION	202-171	HOLTAN	LYNN A.	D	04/12/83							YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO STATE GROUNDS FOR RELIEF - TAX PROTESTER	202-142 202-282 WTB46-7	ZAMECNIK	ROY A.	D	12/16/82	A	10/28/83					YES
APPEALS - TAX APPEALS COMMISSION - FAILURE TO SUBMIT \$5.00 FILING FEE	201-799 202-042	FORSTER	CARL F.	D	01/27/81	A	04/26/82					YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE PROVISION NOT SATISFIED	9WTAC36 200-716	WILSON	CARROLL	D	07/22/71							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-533	CODY	RUTH E.	A	05/08/85							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-153	EKBLAD	DAVID	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	202-153	EKBLAD	PAUL AND JEAN	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED	201-782	PUTA	JOSEPH J.	A	10/21/80							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - BURDEN OF PROOF - TAXPAYER FAILURE TO FILE - SILVER BULLION ACTIVITY	202-370	VOSS	BRUCE	D	05/14/84							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - DEPARTMENT DID NOT WAIVE FULL DISCLOSURE REQUIREMENT	5WBTA55 200-068	FUCHS	ESTATE OF EDGAR	A	07/24/62							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - FRIVOLOUS OBJECTION TO TAX	202-577	FEHRMAN	LEROY J.	A	07/09/85							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - MOTION TO DISMISS - ESTIMATED INCOME - 1982 ASSIGNMENT OF INCOME VOW OF POVERTY	202-863 WTB45-8	MUCH	ROSCOE Q.	D	06/19/85	A	03/31/87					YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIRED - SELF-INCRIMINATION	202-306	COLLOVA	FRANCIS A.	A	12/29/83							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE REQUIREMENT NOT MET	9WTAC167 200-801	MITLEVIC	CHARLES P.	A	03/30/72							YES
APPEALS - TAX APPEALS COMMISSION - FULL DISCLOSURE UNDER OATH REQUIRED BEFORE TAXPAYER'S MOTION CAN BE GRANTED	5WBTA92 200-193	RITZENTHALER	PHIL J.	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	CLAUSING*	JAMES AND EUNICE	A	11/23/98	R	12/02/99					YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	GIESE*	GERALD AND PATRICIA	A	11/23/98	R	12/02/99					NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	MCCARTHY*	THOMAS W. AND DELORES M.	A	11/23/98	R	12/02/99					NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397 400-458	REUTER*	DELORES H.	A	11/23/98	R	12/02/99					YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - COMMISSION LACKS JURISDICTION OVER PETITION FOR REVIEW BECAUSE PETITIONER WAS NOT AGGRIEVED BY NOTICE OF REFUND ISSUED	400-397	THOMPSON*	ARNOLD C. AND EVELYN J.	A	11/23/98							NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - MOTION TO DISMISS DENIED WHERE PETITION FOR REDETERMINATION OF DELINQUENT TAX WARRANT IGNORED	202-359	CAMP	MARK M.	R	11/17/83							YES

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APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW DISMISSED AS UNDERLYING CLAIM FOR REFUND WAS FILED MORE THAN 4 YEARS AFTER THE UNEXTENDED DUE DATE OF THE RETURN	400-655	DERANGO	GABRIEL F.	D	01/02/03							NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED BEFORE DEPARTMENT ACTED ON HIS PETITION FOR REDETERMINATION	400-655	DERANGO	GABRIEL	D	01/02/03							NO
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED MORE THAN 60 DAYS AFTER NOTICE OF ACTION RECEIVED, MOTION TO DISMISS GRANTED	400-540 WTB127-23	BORRE	KURTIS AND DONNA	A	04/03/01							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW NOT TIMELY RECEIVED (PETITION FOR REHEARING)	400-650	ALEXANDER	DAVID L. AND JANE A.	A	02/03/03							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - TAX APPEALS COMMISSION HAS SUBJECT MATTER JURISDICITON OVER PETITION FOR REVIEW	400-642	JACOBSON	DENNIS AND PAMELA	A	11/15/02	D	06/04/03	A	03/03/04			YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION - TIMELY SUBMISSION OF FILING FEE NOT JURISDICTIONAL REQUIREMENT	202-962 203-031	KUNTZ	ARVIN W.	D		A	04/04/88	R	02/07/89			YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DENIED WHERE APPLICATION FOR ABATEMENT FILED LATE	4WBTA167	FIRNHABER	HELEN	D	09/22/52							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DENIED WHERE APPLICATION FOR ABATEMENT FILED LATE	4WBTA167	FIRNHABER	MILES	D	09/22/52							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION DOES NOT EXTEND TO COLLECTION MATTERS, THE APPLICATION OF INSTALLMENT OR SET OFF PAYMENTS RECEIVED FROM CORPORATION ON TAXES FOR WHICH THEY WERE PERSONALLY LIABLE	400-082	EVERT	DEAN L. AND BARBARA J.	A	09/16/94							YES
APPEALS - TAX APPEALS COMMISSION - JURISDICTION LACKING WHEN APPEAL NOT TIMELY	9WTAC26	ANDRASCHKO	RICHARD R.	D	06/21/71							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO REVIEW CONSTITUTIONALITY OF LAWS	9WTAC120 200-768	KNUDSON	A. ELAINE	D	01/31/72							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO RULE ON CONSTITUTIONALITY OF TAXES	10WTAC200 201-409	DAHL	JOHN O.	A	08/01/77							YES
APPEALS - TAX APPEALS COMMISSION - LACKS AUTHORITY TO RULE ON QUESTIONS OF CONSTITUTIONALITY	10WTAC266 201-485	MITCHELL	JOSEPH C. AND PAULINE G.	A	04/20/78							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION ON ISSUES NOT INCLUDED IN THE APPEAL	9WTAC215 200-830	PETERSON	EMORY J.	D	06/12/72							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO REVIEW DECISION TO REOPEN COMPROMISE ORDER	9WTAC195 200-812	POPP	ARTHUR G.	D	04/28/72	R	12/10/73					YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO REVIEW DENIAL OF CLAIM FOR REFUND WHERE TIMELY APPEAL OF FIELD AUDIT NOT FILED	4WBTA526 200-829(1ST)	VICKER	FRANK J.	D	05/27/60							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION TO RULE ON QUESTIONS OF CONSTITUTIONALITY	10WTAC281	KLABON	THEODORE	A	06/30/78							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN APPEAL IS NOT TIMELY FILED	8WTAC197 200-643	FEIRN	ROBERT H.	D	10/30/70							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHEN ASSESSMENT IS FINAL PRIOR TO APPEAL	10WTAC190	WOBORIL	PETER P. AND MARJORIE R.	D	03/31/77							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE \$5.00 FILING FEE NOT PAID	202-139	EIS	CHARLES L.	D	12/16/82							YES

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APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE APPLICATION FOR ABATEMENT FILED LATE	6WBTA219 200-354	PELLEGRINI	NATALE	D	02/09/67							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW FILED LATE	6WBTA204 200-352	HOLZEM	JOHN	D	12/13/66							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW FILED LATE	7WTAC111 200-469	WENZLAU	THOMAS E.	D	06/07/68							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-143	KOEHLER	ROBERT J. AND MARY C.	D	12/16/82							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION FOR REVIEW NOT TIMELY FILED	202-333	WHITNEY	MICHAEL R.	D	03/15/84							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE PETITION MAILED BY ORDINARY MAIL ON LAST DAY FOR FILING	6WBTA221 200-373	HARRISON	MRS. JEANETTE R.	D	02/14/67							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE TAXPAYER FAILED TO FILE PETITION WITHIN 30 DAYS	6WBTA38 200-205	LEIGHTON	LAUREN G.	D	03/29/65							YES
APPEALS - TAX APPEALS COMMISSION - LACKS JURISDICTION WHERE TAXPAYER FAILED TO FILE PETITION WITHIN 30 DAYS	6WBTA42 200-372	SCHILLING	ROBERT P.	D	04/08/65							YES
APPEALS - TAX APPEALS COMMISSION - LATE FILING OF PETITION FOR REVIEW RESULTS IN DISMISSAL	3WBTA44	PALMER	J. FREDERICK	D	06/06/46							YES
APPEALS - TAX APPEALS COMMISSION - MOTION TO DISMISS FOR FAILURE OF PETITIONER TO PROSECUTE THEIR APPEAL GRANTED	400-544	WILKE	RONALD E. AND JEANETTE M.	A	04/11/01							YES
APPEALS - TAX APPEALS COMMISSION - MOTIONS FILED BY PETITIONERS TO SUPPRESS, QUASH AND DISMISS ARE WITHOUT LEGAL MERIT AND FRIVOLOUS	400-544	WILKE	RONALD E. AND JEANETTE M.	D	04/11/01							YES
APPEALS - TAX APPEALS COMMISSION - NEW ISSUE RAISED AT TAX APPEALS COMMISSION HEARING ISSUE NOT RAISED AT APPELLATE OR IN PETITION FOR REDETERMINATION	202-280	ROWE	DAVID	R	10/31/83							YES
APPEALS - TAX APPEALS COMMISSION - NOT VALID IF FILED PRIOR TO DEPARTMENT'S REDETERMINATION - TIMELINESS	202-425	DESNICA	SAMUEL	D	07/24/84							YES
APPEALS - TAX APPEALS COMMISSION - NOTICE OF APPEAL NOT TIMELY FILED	1WBTA70	SMITH	DR. ERNEST V.	A	01/26/40							YES
APPEALS - TAX APPEALS COMMISSION - PERSONAL APPEARANCE AT HEARING REQUIRED BEFORE TAXPAYER'S MOTION CAN BE GRANTED	5WBTA88 200-193	STIRDIVANT	PAUL M.	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - PERSONAL APPEARANCE REQUIRED	5WBTA190 200-195	KRAFT	ARNOLD E.	D	09/21/64							YES
APPEALS - TAX APPEALS COMMISSION - PETITION DISMISSED FOR FAILURE TO PAY \$5.00 FILING FEE WITHIN 60 DAY PERIOD	202-962 203-031	KUNTZ	ARVIN W.	D		A	04/04/88	R	02/07/89			YES
APPEALS - TAX APPEALS COMMISSION - PETITION DISMISSED WHEN NOT TIMELY FILED DUE TO MAILING TO DEPARTMENT RATHER THAN TAX APPEALS COMMISSION	202-292	MASON	JAMES P.	D	11/17/83							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR DISMISSAL - PETITIONER FAILED TO PROSECUTE PETITION FOR REVIEW AND FAILED TO OBEY ORDER TO APPEAR AT SCHEDULING CONFERENCE	400-645	JOVANOVIC	DAN J.	D	11/19/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING - NO MATERIAL ERROR IN LAW OR FACT NOR DISCOVERY OF NEW EVIDENCE	400-658 400-670	JACOBSON	DENNIS AND PAMELA	A	02/03/03							YES
APPEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	400-607 WTB132-21	BRONSON	JOSEPH	A	07/10/02							YES

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APEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	400-611 WTB132-24	STEWART	BRIAN K.	A	08/08/02							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REHEARING DENIED - NO MATERIAL ERROR OF LAW OR FACT SHOWN OR NO NEW EVIDENCE DISCOVERED	400-611 WTB132-24	STEWART	BRIAN K. AND CINDY	A	08/08/02							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW - TIMELINESS	202-159	MISCHLER	EDWARD	D	03/10/83							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW - TIMELINESS - NOT FILED WITHIN 30 DAYS - NOT SENT CERTIFIED MAIL	201-858	MCDONALD	CHESTER R.	D	06/12/81	A	01/31/83	A	01/17/84			YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED AS A STIPULATION FOR SETTLEMENT WAS SIGNED BY ONLY ONE SPOUSE AND FOR FAILURE TO PROSECUTE THE APPEAL	400-793	HAASE	ANTHONY L. AND KELLY MCKINSTRY-HAASE	D	12/06/04							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED BY THE COMMISSION AS PETITIONER HAS FAILED TO PROSECUTE THE PETITION FOR REVIEW AND HAS VIOLATED COMMISSION ORDER TO APPEAR AT TELEPHONE STATUS CONFERENCE	400-671	MC CLAIN	ROSE	D	02/21/03							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE OF PETITIONER TO PROSECUTE AND COMPLY WITH STATUTES GOVERNING PROCEDURE IN CIVIL ACTIONS	400-612	HERR	CHARLES AND NANCY	A	07/17/02							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO PROSECUTE APPEAL, DISREGARD OF COMMISSION ORDERS	400-630	DIEHL	EARL	A	10/01/02							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO PROSECUTE THE APPEAL	400-565 WTB128-24	PANSIER	GARY AND JOAN	A	08/20/01							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO PROSECUTE THE APPEAL AND FAILURE TO OBEY ORDERS OF THE COMMISSION	400-695	BATES	STEPHAN A. AND DARLENE J.	D	07/24/03							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR FAILURE TO STATE CLAIM UPON WHICH RELIEF CAN BE GRANTED	WTB128-24	MEYER	JOSEPH D.	A	09/13/01							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR NOT BEING TIMELY FILED	400-808	HACKBARTH	KENNETH H. AND VIOLET E.	D	02/07/05							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR NOT BEING TIMELY FILED	400-694	KEITH	ALICE	D	07/14/03							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW DISMISSED FOR NOT BEING TIMELY FILED	400-703	MALDONADO	MIGUEL G. AND FELIPA I.	D	09/11/03							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW IS DISMISSED AS TAXPAYER FAILED TO REMIT \$5.00 FILING FEE	5WBTA195 200-196	FRIDELL	DONALD W.	D	10/30/64							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW IS NOT FILED IF \$5.00 FILING FEE IS NOT RECEIVED WITHIN 60 DAY PERIOD	202-884	LAWRIE	THOMAS J.			D	06/24/87					YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW NOT TIMELY FILED	8WTAC164 200-606	JACOBSON	DANIEL L.	D	07/08/70							YES
APEALS - TAX APPEALS COMMISSION - PETITION FOR REVIEW TIMELY FILED, FILED BY CERTIFIED MAIL IN A PROPERLY ADDRESSED ENVELOPE WITH POSTAGE DULY PREPAID AND POSTMARKED BEFORE MIDNIGHT OF THE LAST DAY FOR FILING	400-390	FEIVOR	FRANCIS D. AND MYRTLE	R	10/12/98							YES
APEALS - TAX APPEALS COMMISSION - PETITION INCOMPLETE, MUST SHOW DEFINITE ISSUES TO BE TRIED	9WTAC96 200-761	ECKER	JAMES J.	A	01/13/72							YES

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APPEALS - TAX APPEALS COMMISSION - PETITIONER FAILED TO OBEY ORDERS OF THE COMMISSION, FAILED TO PARTICIPATE IN TELEPHONE STATUS CONFERENCE AND FAILED TO PROSECUTE HER APPEAL - PETITION FOR REVIEW DISMISSED	400-605	LESNIK	CARRIE A.	A	05/30/02							YES
APPEALS - TAX APPEALS COMMISSION - PETITIONERS AND REPRESENTATIVE FAILED TO APPEAR AT TRIAL (MOTION FOR DISMISSAL)	400-562 WTB128-27	SHEWCZYK	THOMAS J. AND CHRISTINE	A	08/09/01							YES
APPEALS - TAX APPEALS COMMISSION - PRACTICE AND PROCEDURES - COURT COMMISSIONERS CANNOT SUBPOENA DEPARTMENT RECORDS IN WBTA PROCEEDINGS	200-203 27WIS(2d)183	STATE EX REL. THOMPSON V. NASH								A	03/03/65	YES
APPEALS - TAX APPEALS COMMISSION - PROCEDURE - DEPARTMENT'S GENERAL DENIAL OF PETITION FOR REVIEW IS NOT GROUNDS TO GRANT DISMISSED MOTION	5WBTA91 200-091	BLANKSTEIN	PHILIP	A	12/07/62							YES
APPEALS - TAX APPEALS COMMISSION - RECUSAL - COMMISSION MEMBERS NOT REQUIRED TO RECUSE THEMSELVES FROM CASE WHEN COMMISSION CHAIRMAN WAS PARTY TO PRIOR LAWSUIT	203-336	HOGAN	J. GERARD AND DELORES M.	A	05/18/92							NO
APPEALS - TAX APPEALS COMMISSION - REJECTS REQUEST FOR ORDER FOR DEPARTMENT TO RECOMPUTE INCOME AFFIRMED BY WISCONSIN SUPREME COURT PREVIOUSLY	2WBTA15	WHITMAN	JAMES R.	D	04/07/43							YES
APPEALS - TAX APPEALS COMMISSION - TAX APPEAL COMMISSION LACKS JURISDICTION IF PETITION FOR REVIEW IS NOT IN PROPER FORM	9WTAC26	ANDRASCHKO	RICHARD R.	D	06/21/71							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER NOT ENTITLED TO JURY TRIAL REGARDING FAILURE TO FILE RETURNS	6WBTA56 200-284	FORTIER	WELTON VALLEE	A	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER NOT ENTITLED TO TRIAL BY JURY REGARDING INTENT WHEN NOT FILING RETURNS	6WBTA56 200-284	FORTIER	GEORGIA DEMOS	A	05/14/65	A	01/03/66					YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER REFUSED TO MAKE FULL DISCLOSURE UNDER OATH	202-419	RASMUSSEN	EMIL H.	D	05/30/84							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER REFUSED TO MAKE FULL DISCLOSURE UNDER OATH	202-419	RASMUSSEN	PATRICIA	D	05/30/84							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER'S LETTER FAILS TO MEET REQUIREMENTS OF A PETITION TO THE COMMISSION	6WBTA157 200-367	FLANAGAN	JAMES	D	06/07/66							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER'S LETTERS FAIL TO MEET REQUIREMENTS OF A PETITION TO THE COMMISSION	6WBTA145	GONDEK	EDMUND	D	04/29/66							YES
APPEALS - TAX APPEALS COMMISSION - TAXPAYER'S LETTERS FAIL TO MEET REQUIREMENTS OF A PETITION TO THE COMMISSION	6WBTA97 200-368	KRELWITZ	JOHN B.	D	09/08/65							YES
APPEALS - TAX APPEALS COMMISSION - TIME AND DATE FOR HEARING SET - TAXPAYER TO COMPLY WITH DISCOVERY REQUESTS	203-190	STOCKING	DANIEL E.	A	03/06/91							YES
APPEALS - TAX APPEALS COMMISSION - TIME LIMITS BEYOND 60 DAY PERIOD	202-275 202-486	BALISTRIERI	FRANK P.	D	11/17/83	A	10/23/84					YES
APPEALS - TAX APPEALS COMMISSION - TIMELINESS - \$5.00 FEE LATE	201-938	GRIPENTROG	HERBERT M.	D	12/10/81	A	07/01/82					YES
APPEALS - TAX APPEALS COMMISSION - TIMELINESS - NOTIFICATION BY PUBLICATION - FAILURE TO PROVIDE PROPER NOTICE	202-154	RICHARDS	ORLANDO P.	D	12/22/82							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY APPLICATION FOR HEARING NOT MADE	1WBTA114	LIVERMORE	JOSEPH	D	04/17/40							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY DEMAND FOR HEARING NOT MADE	1WBTA119	LENNON	RALPH S.	D	04/17/40							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY FILED - SENT REGISTERED MAIL WITHIN 30 DAY PERIOD	4WBTA16	SUELFLOHN	CLARENCE	R	11/16/48							YES

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APPEALS - TAX APPEALS COMMISSION - TIMELY FILING - 30 DAY APPEAL PERIOD TO TAX APPEALS COMMISSION DEFINED	4WBTA21	STEWART	DAVID J.	D	12/17/48							YES
APPEALS - TAX APPEALS COMMISSION - TIMELY FILING - PETITION FOR REVIEW NOT FILED WITHIN TIME PROVIDED	4WBTA464 200-787(1ST)	DE PASQUAL	LOUIS	D	04/09/59	D	04/15/60					YES
APPEALS - TAX APPEALS COMMISSION - WRIT OF MANDAMUS DENIED - TAX APPEALS DECISION DID NOT INJURE INTERESTS OF TAXPAYER	202-064	JOHNSON	PETER R.						07/12/82			YES
APPEALS - TAX APPEALS COMMISSION JURISDICTION - TAC LACKS JURISDICTION TO RESOLVE DAMAGE CLAIMS AGAINST STATE AND STATE REVENUE OFFICERS	203-336	HOGAN	J. GERARD AND DELORES M.	A	05/18/92							NO
APPEALS - TIME LIMIT BEGAN DAY AFTER SPOUSE SIGNED CERTIFIED MAIL RECEIPT, NOT DAY TAXPAYER RECEIVED NOTICE	202-151	MILLER	PHIL L.	D	01/31/83							YES
APPEALS - WAIVER OF REQUIREMENTS BY DEPARTMENT - DISMISSAL FOR FAILURE TO APPEAR AT HEARING	3WBTA340	MILLER	REV. ELWIN A.	D	01/29/48							YES
APPEALS - WAIVER OF REQUIREMENTS BY DEPARTMENT - FAILURE TO APPEAR AT HEARING RESULTS IN DISMISSAL	202-129	HROUDA	MARY ELLEN	D	11/19/83							YES
ASSESSMENT NOTICE - VALIDITY OF SERVICE ON SECRETARY OF STATE	202-473	AARON	IRVIN I.	A	09/24/84							YES
ASSESSMENT NOTICE CONTAINING CLERICAL ERROR VALID WHEN CORRECTED	201-811	BOREEN	DONALD A.	A	02/25/81							YES
ASSESSMENTS - ADDITIONAL ASSESSMENT - IMPOSITION OF 2% DELINQUENT PENALTY AND INTEREST ON SELF-ASSESSED UNPAID TAX IS NOT ADDITIONAL ASSESSMENT	4WBTA400	STANELLE	RAY	D	12/19/57	D	06/23/60					YES
ASSESSMENTS - DISSOLVED CORPORATION - OFFICER ASSESSED FOR TAXES OWED BY DISSOLVED CORPORATION	202-346 WTB38-4	BROMLEY	JOSEPH	A	03/12/84							YES
ASSESSMENTS - DISSOLVED CORPORATION - SHAREHOLDER NOT PERSONALLY LIABLE FOR CORPORATE TAX DEBT INCURRED PRIOR TO ENACTMENT OF STATUTE-5/5/76	201-778 WTB21-4	ANDERSON	EDWARD H. (DEC'D.)	R	09/29/80							YES
ASSESSMENTS - DISSOLVED CORPORATION - TAX DUE BY LIQUIDATED CORPORATION ASSESSED AGAINST SOLE STOCKHOLDER	202-539 202-820 203-009 WTB44-8 60-8	POLAN	JEANNE F.	A	05/08/85	R	01/06/87	A	11/23/88			YES
ASSESSMENTS - DOOMAGE ESTIMATED - NO RETURN FILED	201-774 WTB21-5	CHAPPA	SHARON M.	A	10/31/80							YES
ASSESSMENTS - DOOMAGE ESTIMATED - RETURN FILED	201-774 WTB21-5	CHAPPA	SHARON M.	R	10/31/80							YES
ASSESSMENTS - DOOMAGE PRESUMED CORRECT WHERE TAXPAYER FAILED TO MEET BURDEN OF PROOF BY REFUSAL TO TESTIFY	202-495	SANDS	DAVID A.	A	12/11/84							YES
ASSESSMENTS - ESTIMATED - FAILURE TO FILE RETURN	202-550	BALISTRIERI	JOHN J.	A	05/31/85							YES
ASSESSMENTS - ESTIMATED - FIFTH AMENDMENT CLAIM	202-121 202-366	CHRISTIAN	PAUL W. AND YVONNE D.	A	11/12/82	A	05/04/84					YES
ASSESSMENTS - ESTIMATED - FRIVOLOUS CLAIM	202-121 202-366	CHRISTIAN	PAUL W. AND YVONNE D.	A	11/12/82	A	05/04/84					YES
ASSESSMENTS - FAILURE TO FILE - TAX PROTESTOR - ARGUMENT TOTALLY FRIVOLOUS	202-674	COOPER	DALE T.	A	07/05/84	A	11/01/85					YES
ASSESSMENTS - FAILURE TO FILE - TAXPAYER FAILS TO PROVE FILING WITHOUT COPY OF RETURN OR RECEIPT FOR PAYMENT OF TAX	4WBTA415 200-750(1ST)	SCHUETT	ROBERT H.	A	04/07/58							YES
ASSESSMENTS - FEDERAL TRANSCRIPTS - AMENDED RETURN - STATUTE OF LIMITATION- ASSESSMENT ISSUED WITHIN 90 DAYS - TAXPAYER NOTIFIED DEPARTMENT	202-627 WTB47-10	ISONHART	CARL F.	A	11/20/85							YES
ASSESSMENTS - FIELD AUDIT PRESUMED CORRECT	202-087 WTB28-7 31-11	ROCK D/B/A ROCK'S ROUND BARN	EUGENE F.	A	12/30/81	A	08/27/82					YES

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ASSESSMENTS - INTERNAL REVENUE SERVICE ADJUSTMENTS - TAXPAYER DID NOT ESTABLISH AMENDED RETURN FILED	202-824	SIECZKOWSKI	ALFRED C.	A	01/16/87							YES
ASSESSMENTS - INTERNAL REVENUE SERVICE DETERMINATIONS DO NOT HAVE AUTHORITY OVER	WTB138-19	IVERSON	LAVERNE I.	A	11/12/03							YES
ASSESSMENTS - ISSUANCE OF A DELINQUENT TAX CLEARANCE DOES NOT PRECLUDE THE ISSUANCE OF AN ASSESSMENT AT A LATER DATE	400-693 WTB136-17	BEDYNEK	ALLEN G.	A	06/11/03	A	05/13/04					YES
ASSESSMENTS - OFFICE AUDIT - REDETERMINATION OF TAXABLE INCOME - AUTHORITY TO REDETERMINE FEDERAL ADJUSTED GROSS INCOME	10WTAC266 201-485	MITCHELL	JOSEPH C. AND PAULINE G.	A	04/20/78							YES
ASSESSMENTS - OFFICE AUDIT AUTHORITY - DEPARTMENT NOT REQUIRED TO CONTACT TAXPAYER PRIOR TO TIME IT ISSUES ASSESSMENT	6WBTA136 200-279	PITTERLE	ALPHONS	A	02/23/66							YES
ASSESSMENTS - OFFSET OF A REFUND IS ALLOWED AS PART OF AN ASSESSMENT ISSUED PRIOR TO THE APPEAL OF THE ACTION TO THE COMMISSION	400-693 WTB136-17	BEDYNEK	ALLEN G.	A	06/11/03	A	05/13/04					YES
ASSESSMENTS - STATE MAY MAKE ADJUSTMENT ALTHOUGH NOT ADJUSTED BY INTERNAL REVENUE SERVICE	9WTAC214	IHRIG	FRED C. AND LEONA R.	A	06/01/72	A	03/22/87					YES
ASSESSMENTS - STATUTE OF LIMITATIONS	201-811	BOREEN	DONALD A.	A	02/25/81							YES
ASSESSMENTS - STATUTE OF LIMITATIONS - EXTENDED STATUTORY PERIOD UNDER SECTION 1034(j) NOT APPLICABLE	202-167	GEMIGNANI	ROBERT B.	R	03/30/83							YES
ASSESSMENTS - STATUTE OF LIMITATIONS - INTERNAL REVENUE SERVICE ADJUSTMENTS - STATUTE NOT RETROACTIVE	201-935 202-132 202-411 WTB28-5	BACON	GLENN A.	A	12/10/81	R	02/03/83	A	02/01/84			YES
ASSESSMENTS - STATUTE OF LIMITATIONS - INTERNAL REVENUE SERVICE AUDIT CHANGES MUST BE REPORTED WITHIN 90 DAYS	201-937 WTB28-6	KAY	ROBERT J.	A	12/10/81							YES
ASSESSMENTS - TAX APPEALS COMMISSION GRANTS DEPARTMENT'S MOTION TO INCREASE ASSESSMENT	3WBTA295	LANGE, JR.	FRED A.	A	12/05/47							YES
ASSESSMENTS - WHERE BASED ON FEDERAL ABSTRACTS MUST SPECIFY ITEMS ADJUSTED TO BE VALID	5WBTA140 200-375 35WIS(2d)227	WOLLER	ERVIN C.	A	12/31/63	A				R	06/06/67	YES
ASSESSMENTS - WHERE NO RETURN FILED, DEPARTMENT MAY INVESTIGATE AND ASSESS	2WBTA350 200-083(1ST) 250WIS439	BAKER	NORMAN L.	A	02/28/45	A	10/01/46			A	05/13/47	YES
ASSIGNMENT OF INCOME - CONTRIBUTIONS, CHARITABLE - CONTRIBUTIONS TO FOUNDATIONS CREATED AND CONTROLLED BY TAXPAYER DISALLOWED	2WBTA586 200-071(1ST)	LEISLE	THOMAS M.	A	01/23/46							YES
ASSIGNMENT OF INCOME - CORPORATION INCOME NOT REPORTABLE BY MAJORITY SHAREHOLDER BUT TAXABLE TO CORPORATION	1WBTA231	WHITMAN	JAMES R.	R	12/06/40							YES
ASSIGNMENT OF INCOME - EMANCIPATED MINOR'S INCOME NEED NOT BE COMBINED WITH PARENT'S INCOME	3WBTA90 200-076(1ST) 200-535(1ST)	POPP	ALBERT	R	09/18/46	A	03/27/51					YES
ASSIGNMENT OF INCOME - EMANCIPATED MINOR'S INCOME NEED NOT BE COMBINED WITH PARENT'S INCOME	3WBTA218	VERHEIN	AUGUST A.	R	07/16/47							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-918	BERNA	LOUIS F.	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-862 202-011	BLASER	LOUIS E.	A	05/18/81	A	03/22/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-625	BLASER	LOUIS E.	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-080	BOLTER	ROY E.	A	08/27/82							YES

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ASSIGNMENT OF INCOME - FAMILY TRUST	201-622	BRONCATTI, SR.	ROBERT A.	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-598 201-849	BROWN	ROBERT F.	A	09/14/79	A						YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-258	BURGE	JAMES T.	A	11/02/83							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-812	DAMM	DOUGLAS H.	A	02/23/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-623	DEKUTOWSKI	GREGORY R. AND NADIA	A	09/17/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-618	DONOVAN	DONALD	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-628	GONSKY	HELEN P.	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-921	HETZEL	JOHN J.	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-076	HOELZER	ALAN H. AND LINDA A.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC211 201-414	HORVAT FAMILY ESTATE	GEORGE T. AND CAROL R.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-627	HORVAT FAMILY ESTATE	GEORGE T.	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC212 201-415	HORVAT FAMILY ESTATE	STEPHEN D. AND SANDRA L.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC210 201-416	HORVAT FAMILY TRUST	GEORGE	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-206	JACKSON	ARTHUR F.	A	07/22/83							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-035	JENKINS	RAYMOND	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-804	JUNGELS	BERNARD	A	02/12/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-986	LANGSTRAAT	PHILIP L. AND KAREN K.	A	02/26/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-619	MADSEN	JOE A. AND A. SHARON	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	10WTAC214 201-418	MADSEN	JOE A. AND A. SHARON	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-521 201-591	MINORIK	RICHARD	A	09/22/78	A	05/07/79					YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-597	MIRENDA	ANTHONY AND BERNADINE	A	09/14/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-626	PAPP	MICHAEL	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-626	PAPP FAMILY ESTATE	MICHAEL	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	202-060	SCHULZ	LA VERNE AND BARBARA	A	07/30/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-863 202-099	SCHULZ	LA VERNE AND BARBARA	A	05/18/81	A	09/10/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-629	SCHWEMM	GORDON	A	09/21/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-620 WTB21-10	TAYLOR, JR.	PETER Y.	A	09/19/79							YES

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ASSIGNMENT OF INCOME - FAMILY TRUST	201-616 201-751 201-837 WTB19-10 21-11	THOENES	ERWIN J.	A	09/21/79	A	04/28/80	A	09/25/80			YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-872 202-130 WTB32-5	WENGER	ALFRED L. AND LAURA E.	A	07/17/81	A		A	11/23/82			YES
ASSIGNMENT OF INCOME - FAMILY TRUST	201-624	WOEBBEKING	HARVEY AND MARY ELLEN	A	09/19/79							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - BURDEN OF PROOF - TAXPAYER - INCOME	201-833	HOFFMAN	IRVING	A	04/29/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-730 WTB21-7 22-4	GUDENSCHWAGER	J. JOHN	A	09/11/80	D	11/24/80					YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCIDENCE OF TAXATION NOT SHIFTED (1973- 1977)	201-967	THELEN	CLARENCE AND SUE	A	01/29/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCIDENCE OF TAXATION NOT SHIFTED (1978)	201-968	THELEN	CLARENCE J.	A	01/29/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCIDENCE OF TAXATION NOT SHIFTED (1979)	202-034	THELEN	CLARENCE J.	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME FROM TRUST ESTABLISHED TO SUPPORT MINORS IS TAXABLE TO CREATOR	1WBTA153	REISS	WILLIAM A.	A	06/29/40							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME OF GRANTOR TRUST ATTRIBUTABLE TO GRANTOR OF TRUST	202-055	BASS, JR.	EDWARD G.	A	07/15/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC213 201-417	HORVAT FAMILY ESTATE	THOMAS	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC215 201-419	RINKER	DONALD C.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC216 201-420	TAYLOR, JR.	PETER Y.	A	09/15/77	A	01/29/79	A	09/20/79			YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC231 201-443	WHITE	RUSSEL H. AND BELVA J.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC209 201-413	DONOVAN	DONALD F.	A	09/15/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-013	BAUMGARTNER	CALVIN L. AND MARCELLA	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-012	BEHLING	WILLIAM J. AND IRIS E.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-036	GERLACH	CHARLES J.	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-920 202-102	JACOBSON	JAMES O.	A	11/19/81	A	09/14/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-037	MARCHAND	BRUCE R.	A	06/10/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-014	STRAIT	RAYMOND D.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-016	TRITZ	RANDY S.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-886	UBINGER	JERE A.	A	08/31/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	202-017	WESEL	EDWARD AND EVELYN	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-959 202-287 WTB28-7	YANTA	JAMES R.	A	12/30/81	A	09/20/83					YES

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ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME TAXED TO PERSON WHO EARNED IT	201-987	YANTA	ROBERT H.	A	02/26/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - INCOME USED FOR CHILDREN'S EDUCATION TAXABLE TO TAXPAYER, HAD SOLE CONTROL OF PRINCIPAL	5WBTA70 200-078	KRUEGER	EMIL R.	A	10/11/62							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - RENT PAID TO VALID TRUST IS DEDUCTIBLE	3WBTA413 200-089(1ST)	SKEMP	A. A.	R	05/04/48							YES
ASSIGNMENT OF INCOME - FAMILY TRUST - TRUCK DRIVER AND BOOKKEEPER FAIL TO SHIFT INCIDENCE OF TAXATION	201-990 202-508 WTB41-5	LANDPHIER	JAMES L. AND GLADYS A.	A	02/26/82	A	12/13/84					YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1973, 1974, 1975)	201-958	BROM	EVERETT J.	A	12/30/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1973, 1974, 1975)	201-957 202-108	PONTEL	GERALD W.	A	12/30/81	A	10/05/82					YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1974 - 1976)	201-916	BLASER	BONNIE JEAN	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1974 - 1977)	201-996	CRAWFORD	ROBERT J.	A	03/16/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1974 - 1977) - INCOME TAXED TO INDIVIDUAL WHO EARNED IT	202-063	LUNDGREN	ALLAN	A	07/30/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975 - 1976)	201-914	BIRKENSTOCK	JOSEPH J.	A	11/09/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975 - 1977)	202-022	FOX	GEORGE J. AND RUTH	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975 - 1977)	201-907	SHUMAN	DONALD F. AND LORAIN B.	A	10/09/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1975)	202-015	FOX	WILLIAM J.	A	04/23/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1976, 1977)	201-958	BROM	EVERETT J.	A	12/30/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1976, 1977)	201-957	PONTEL	GERALD W.	A	12/30/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1977 - 1978)	201-917	BLASER	BONNIE JEAN	A	11/19/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1977)	201-915	BIRKENSTOCK	JOSPEH J.	A	11/09/81							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1977)	202-061	GONSKY	HELEN P.	A	07/30/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1978 - 1979)	201-997	CRAWFORD	ROBERT J.	A	03/16/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1978 - 1979)	202-077	SHUMAN	DONALD F.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST (1978)	202-078	FOX	GEORGE J.	A	08/27/82							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT	10WTAC224 201-443	BLASER	BONNIE J.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC225 201-443	BLASER	LOUIS E.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC226 201-443	BLASER	ROBERT A.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC227 201-443	BUDYCH	IRVIN	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC228 201-443	BUDYCH	SANDRA	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC228 201-443	BUDYCH	WILLIAM R.	A	10/18/77							YES

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ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC229 201-443	CRAWFORD	ROBERT J.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST AND EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	10WTAC230 201-443	LANDPHIER	JAMES L. AND GLADYS A.	A	10/18/77							YES
ASSIGNMENT OF INCOME - FAMILY TRUST OR EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED	201-621	BLASER	ROBERT A.	A	10/02/79							YES
ASSIGNMENT OF INCOME - FATHER/CHILDREN - INCOME FROM GIFT TO MINOR SONS IS INCOME TO SONS EXCEPT TO EXTENT USED FOR SUPPORT OF CHILDREN	1WBTA507 200-062(1ST)	WHITMAN	JAMES RUSSELL	AP	09/16/42	R	12/20/44					YES
ASSIGNMENT OF INCOME - INCOME FROM CONTRACTS ASSIGNED TO WIFE IS NOT TAXABLE TO HUSBAND	1WBTA546 200-059(1ST)	MATTOX	RONALD	A	12/04/42	R	01/04/44					YES
ASSIGNMENT OF INCOME - INTRUSTED PERSONAL SERVICES CONTRACT - INCOME TAXED TO PERSON WHO EARNS IT	202-059	JOHNSON	DALE W.	A	07/30/82							YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - GAIN FROM SALE OF PROPERTY TAXABLE TO HOLDER WHO HAD RECORD TITLE AND CONTROL - REHEARING	9WTAC397 200-926	FEDELE	SAM A.	A	05/31/73							YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - GAIN ON SALE OF REAL ESTATE TAXABLE TO HOLDER OF RECORD TITLE AND CONTROL	9WTAC303 200-873	FEDELE	SAM A.	A	11/21/72							YES
ASSIGNMENT OF INCOME - OWNER OF RECORD - REAL ESTATE - CORPORATION SEPARATE ENTITY	10WTAC199 201-405	LARKIN	HARRY	A	06/21/77							YES
ASSIGNMENT OF INCOME - PERSONAL SERVICE CORPORATION - PERSONAL SERVICE INCOME IS TAXED TO PERSON WHO EARNS IT - PERSONALLY SIGNED CONTRACT	203-085 WTB74-13	GEROL	A. YALE	A	08/30/89			A	05/22/91			YES
ASSIGNMENT OF INCOME - RECORD TITLE HOLDER MUST REPORT GAIN	4WBTA16	SUELFLOHN	CLARENCE	A	11/16/48							YES
ASSIGNMENT OF INCOME - RENEWAL INSURANCE COMMISSIONS TAXED TO PERSON WHO EARNED THEM, ALTHOUGH PAID TO ASSIGNEE	1WBTA282	BUTZEN	ARTHUR J.	A	04/04/41							YES
ASSIGNMENT OF INCOME - TRANSFER TO UNIVERSAL LIFE CHURCH - GAIN ON SALE OF PROPERTY	201-908 WTB26-7	HORN	WOLFGANG O.	A	10/09/81							YES
ASSIGNMENT OF INCOME - UNEMANCIPATED MINOR'S INCOME MUST BE COMBINED WITH PARENT'S INCOME	3WBTA221	WILLGRUBS	LEONARD G.	A	07/17/47							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - ESTIMATED ASSESSMENT - BURDEN OF PROOF - TAXPAYER - INCOME	201-697 WTB20-7	PETSCH	CARL L.	A	06/30/80							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - ESTIMATED ASSESSMENT - LIFE SCIENCE CHURCH	201-813 202-219	GRAF	HERBERT C.	A	02/23/81	A		A	12/10/82			YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - ITEMIZED DEDUCTION - CONTRIBUTION TO LIFE SCIENCE CHURCH - BURDEN OF PROOF	201-774 WTB21-5	CHAPPA	SHARON M.	A	10/21/80							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - LIFE SCIENCE CHURCH	201-655 WTB18-6	PETERSON	ALBERT O.	A	01/18/80							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - LIFE SCIENCE CHURCH	201-949	PETERSON	ALBERT O.	A	12/30/81							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - LIFE SCIENCE CHURCH	201-806	RASMUSSEN	QUINN P.	A	02/23/81							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - MAIL ORDER MINISTER	201-998	GOOD	TIMOTHY L.	A	03/16/82							YES
ASSIGNMENT OF INCOME - VOW OF POVERTY - MINISTER - FAITH ASSEMBLY CHURCH - LIBERTY MINISTRIES INTERNATIONAL	201-956	MAYWORM	GARY	A	12/30/81							YES

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
ASSIGNMENT OF INCOME (TAX PROTESTORS) - FAMILY TRUSTS AND EQUITY TRUSTS - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED TO TRUST	10WTAC214 201-418	MADSEN, THE J A M ORGANIZATION (A TRUST)	A. SHARON	A	09/15/77							YES
ASSIGNMENT OF INCOME (TAX PROTESTORS) - FAMILY TRUST OR EQUITY TRUST - INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT - TAX BURDEN CANNOT BE SHIFTED TO TRUST	201-617	PRESTON	JEROME W.	A	09/27/79							YES
ASSIGNMENT OF INCOME (TAX PROTESTORS)-FAMILY TRUST OR EQUITY TRUSTS-INCOME IS TAXED TO INDIVIDUAL WHO EARNED IT-TAX BURDEN CANNOT BE SHIFTED TO TRUST	201-615	LUNDGREN	ALLAN	A	10/02/79							YES
AUDITING - BANK DEPOSIT METHOD - DEPARTMENT MAY RECONSTRUCT INCOME WHERE RECORDS ARE UNRELIABLE AND INADEQUATE	400-051	LENTZ D/B/A LENTZ LANDSCAPING	RAYMOND R.	A	05/09/94							YES
AUDITING - BANK DEPOSIT METHOD - DEPARTMENT MAY RECONSTRUCT INCOME WHERE RECORDS WERE UNRELIABLE AND INADEQUATE	6WBTA107 200-257 200-427	CAPELLI	ALFRED	A	10/13/65	A	05/28/68					YES
AUTHORITY TO AUDIT - CASHIER'S CHECK FOR "FULL PAYMENT" WHICH DEPARTMENT CASHED NOT AN ACCORD AND SATISFACTION	5WBTA128 200-124	HOWARD	EDWARD S.	A	11/06/63							YES
AUTHORITY TO AUDIT - DEPARTMENT'S CHIEF FIDUCIARY AUDITOR HAD SAME AUTHORITY AS ASSESSOR OF INCOMES	7WTAC118 200-438	YOLLES FAMILY TRUST	ELSIE	A	06/27/68							YES
AUTHORITY TO AUDIT - OFFICE AUDIT - DEPARTMENT MAY ASSESS SAME YEAR MORE THAN ONCE	4WBTA360 200-712(1ST)	KAISER	GEORGE C.	A	04/19/57							YES
AUTHORITY TO AUDIT - OFFICE AUDIT - INCOME RECEIVED IN EXCESS OF PREVIOUSLY ASSESSED ESTIMATED INCOME IS TAXABLE	4WBTA360 200-712(1ST)	KAISER	GEORGE C.	A	04/19/57							YES
AUTHORITY TO AUDIT - OFFICE AUDIT DOES NOT BAR FIELD AUDIT ADJUSTMENTS	202-454 WTB41-5	MERONEK	THOMAS AND KATHLEEN	A	10/19/84							YES
AUTHORITY TO AUDIT - OFFICE AUDIT DOES NOT BAR FIELD AUDIT OF SAME RECORDS	200-056	WOLLER	ERVIN C.			A	03/05/62					YES
AUTHORITY TO AUDIT - ROUTINE PROCESSING RESULTING IN CORRECTION OF ERROR ON FACE OF RETURN DID NOT BAR OFFICE AUDIT	7WTAC135 200-437	STRAW	BURTON	A	08/08/68							YES
AUTHORITY TO AUDIT - STATUTE OF LIMITATIONS ON ADDITIONAL ASSESSMENTS EXTENDED TO 4 YEARS	4WBTA119 200-523(1ST)	RITZENTHALER	PHIL J.	A	12/14/50							YES
AUTOMOBILE EXPENSE - BASIS FOR DETERMINING DEPRECIATION IS ACTUAL COST PRICE OF AUTO	1WBTA96	EWALD	HANS	R	03/08/40							YES
AUTOMOBILE EXPENSE - BURDEN OF PROOF ON TAXPAYER TO ESTABLISH BUSINESS MILEAGE WITH PROPER RECORDS	9WTAC326 200-889	DITTLUFF	FRED A.	A	02/01/73							YES
AUTOMOBILE EXPENSE - BUSINESS MILEAGE DEDUCTION - NO RECORDS	201-648	BOHL	RONALD G.	A	12/14/79							YES
AUTOMOBILE EXPENSE - BUSINESS MILEAGE EXPENSE - UNSUBSTANTIATED	201-783	BORECKI	HENRY AND LUCILLE M.	A	11/12/80							YES
AUTOMOBILE EXPENSE - COMMUTING - CONSTRUCTION WORKER	10WTAC237 201-450	DZIAN	ANTHONY J. AND LORRAINE	A	11/22/77							YES
AUTOMOBILE EXPENSE - COMMUTING - CONSTRUCTION WORKER	201-978 202-408 WTB29-9 38-5	HOEPPNER	GERALD R.	A	02/22/82	A	03/02/84					YES
AUTOMOBILE EXPENSE - COMMUTING - HOME TO PLACE OF EMPLOYMENT FOR "ON CALL" REQUESTS	202-454 WTB41-5	MERONEK	THOMAS J. AND KATHLEEN M.	A	10/19/84							YES
AUTOMOBILE EXPENSE - COSTS INCURRED IN RENDERING FREE SERVICES TO CORPORATION NOT DEDUCTIBLE	4WBTA205 200-622(1ST)	DANCE	JAMES H.	A	01/28/54							YES

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AUTOMOBILE EXPENSE - DEPARTMENT ALLOWED MILEAGE FORMULA WHEN SALESMAN DIDN'T SHOW THAT EXPENSES WERE FOR BUSINESS USE	6WBTA139 200-374	FELSKI	ERVIN A.	A	03/17/66							YES
AUTOMOBILE EXPENSE - DEPRECIATION AND CAR LICENSE EXPENSE NOT DEDUCTIBLE IF OPTIONAL METHOD ELECTED	202-149	CAMPBELL	JAMES P. AND NANCY A.	A	01/14/83							YES
AUTOMOBILE EXPENSE - DISALLOWED FOR LACK OF RECORDS AND SUBSTANTIATION	8WTAC147 200-602	MALTBY	FRANCES V.	A	05/26/70							YES
AUTOMOBILE EXPENSE - DISALLOWED FOR LACK OF RECORDS AND SUBSTANTIATION	8WTAC147 200-602	MALTBY	PIERRE V.	A	05/26/70							YES
AUTOMOBILE EXPENSE - FAILED TO SUBSTANTIATE MILEAGE CLAIMED	10WTAC76 201-166	TISCHENDORF	ARNOLD	A	07/30/75							YES
AUTOMOBILE EXPENSE - MILEAGE NOT SUBSTANTIATED	10WTAC237 201-450	DZIAN	ANTHONY J. AND LORRAINE	A	11/22/77							YES
AUTOMOBILE EXPENSE - NO SUBSTANTIATION OF AUTO EXPENSES CLAIMED	202-361	KARIDES	PETER	A	04/26/84							YES
AUTOMOBILE EXPENSE - OPTIONAL MILEAGE BASIS NOT ALLOWABLE PRE-1965; DEPARTMENT'S ESTIMATE OF EXPENSES PROPER	7WTAC138 200-446	KIEFER	WILLIAM J.	A	08/09/68							YES
AUTOMOBILE EXPENSE - PERSONAL COMMUTING EXPENSES TO AND FROM WORK NOT ALLOWED	10WTAC160 201-354	LEPLEY	FRED	A	12/23/76							YES
AUTOMOBILE EXPENSE - PROPER FOR DEPARTMENT TO ACCEPT 1965 AUTO EXPENSE DEDUCTION AS ADJUSTED BY THE INTERNAL REVENUE SERVICE	7WTAC138 200-446	KIEFER	WILLIAM J.	A	08/09/68							YES
AUTOMOBILE EXPENSE - RATE OF DEPRECIATION ADJUSTED	1WBTA96	EWALD	HANS	AP	03/08/40							YES
AUTOMOBILE EXPENSE - RENTAL PROPERTY OWNER FAILED TO SHOW THAT A HIGHER PERCENTAGE OF BUSINESS USE WAS MADE OF HIS AUTO	6WBTA175 200-319	REIERSON	C. R.	A	08/12/66							YES
AUTOMOBILE EXPENSE - STANDARD OPTIONAL MILEAGE NOT ALLOWED BY STATUTE	7WTAC155 200-473	LINDNER	FRANK P.	A	09/19/68							YES
AUTOMOBILE EXPENSE - TAVERN/RESTAURANT OWNER FAILED TO MEET BURDEN OF PROOF REGARDING PERCENTAGE OF BUSINESS USE OF AUTO	6WBTA180 200-326	PIETERICK	RAYMOND	A	09/07/66							YES
AUTOMOBILE EXPENSE - TELEPHONE EXPENSE - ASSESSMENT UPHELD, TAXPAYER FAILED TO SUBMIT RECORDS TO SUBSTANTIATE EXPENSE	7WTAC17 200-369 200-459	HELWIG	RUTH E.	A	05/22/67	A	11/11/68					YES
AUTOMOBILE EXPENSE - TRANSPORTATION EXPENSES - COMMUTING	202-575 WTB44-6	HOUGH	DENNIS R.	A	06/28/85							YES
AUTOMOBILE EXPENSE - TRANSPORTATION EXPENSES - COMMUTING	202-561 WTB44-6	KOENIG	ERVIN F.	A	06/28/85							YES
AUTOMOBILE EXPENSE - TRAVEL AND TRANSPORTATION EXPENSES - COMMUTING	202-592 WTB45-7	BOURDEAUX	ORLANDO A.	A	08/06/85							YES
AUTOMOBILE EXPENSE - TRAVEL EXPENSES - COMMUTING - CONSTRUCTION WORKER	202-131	POMAVILLE	BRUCE A.	A	02/10/83							YES
BAD DEBT - ACCOUNT RECEIVABLE NOT DEDUCTIBLE AS LOSS UNTIL ACCOUNT BECOMES WORTHLESS	4WBTA197	BAER	ALOYSIUS	A	11/12/53							YES
BAD DEBT - ADVANCE TO DEFUNCT CORPORATION NOT DEDUCTIBLE AS BAD DEBT	202-966	PHILLIPS	EARL J.	A	04/28/88							YES
BAD DEBT - ADVANCES TO CORPORATION ARE CONTRIBUTION OF CAPITAL - NOT DEDUCTIBLE AS BAD DEBT	2WBTA65	NEUVILLE	LOUIS G.	A	09/29/43							YES
BAD DEBT - ADVANCES TO SON - FAILED TO SUPPORT CLAIM THAT ADVANCES TO SON WERE BONA-FIDE LOANS WHICH WERE WORTHLESS	203-139	GOTTSCHALK	EARL P. AND DORIS L.	A	04/09/90							YES
BAD DEBT - ADVANCES TO SON - INTRA-FAMILY TRANSFERS SUBJECT TO RIGID SCRUTINY - PRESUMED GIFTS UNLESS AFFIRMATIVE SHOWING OF EXPECTED REPAYMENT AND INTENTION TO ENFORCE COLLECTION	203-139	GOTTSCHALK	EARL P. AND DORIS L.	A	04/09/90							YES
BAD DEBT - BURDEN OF PROOF - LOSS NOT ESTABLISHED - CO-MAKER OF NOTE	202-125	WANGARD	OLGA M.	A	12/16/82							YES